

**SENATE . . . . . No. 1990**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Ryan C. Fattman*

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to the state personal income tax for low-income earners.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Ryan C. Fattman</i>	<i>Worcester and Hampden</i>	
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>2/26/2025</i>

**SENATE . . . . . No. 1990**

By Mr. Fattman, a petition (accompanied by bill, Senate, No. 1990) of Ryan C. Fattman and Bruce E. Tarr for legislation relative to the state personal income tax for low-income earners. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1817 OF 2023-2024.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Fourth General Court  
(2025-2026)**  
\_\_\_\_\_

An Act relative to the state personal income tax for low-income earners.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1           Section 5 of chapter 62 of the General Laws, as appearing in the 2022 Official Edition, is  
2 hereby amended by striking out line 6 and inserting in place thereof the following:- "(1) In the  
3 case of a single person, twelve thousand nine hundred fifty dollars, or"

4           SECTION 2. Section 5 of chapter 62 of the general laws is further amended by striking  
5 out lines 7 through 10 and inserting in place thereof the following:- "(2) in the case of a husband  
6 and wife filing a joint return, twenty five thousand nine hundred dollars plus the deductions  
7 allowed under the following provisions of paragraph (b) of subsection (B) of section three of this  
8 chapter, or a person filing as a head of household, nineteen thousand four hundred dollars plus  
9 the deductions allowed under the following provisions of paragraph (b) of subsection (B) of  
10 section three of this chapter."