

SENATE No. 2001

The Commonwealth of Massachusetts

PRESENTED BY:

Paul R. Feeney

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 establishing the Massachusetts downsizing tax credit.

PETITION OF:

NAME:

Paul R. Feeney

DISTRICT/ADDRESS:

Bristol and Norfolk

SENATE No. 2001

By Mr. Feeney, a petition (accompanied by bill, Senate, No. 2001) of Paul R. Feeney for legislation to establish the Massachusetts residence downsizing tax credit. Revenue.

The Commonwealth of Massachusetts

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

An Act establishing the Massachusetts downsizing tax credit.

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 3 of chapter 62 of the General Laws, as appearing in the 2022 Official Edition, is
2 hereby amended by adding, in Part B, in subsection (a), the following paragraph:-

3 (21) In the case of an individual who is an owner of a property, and moves their principal
4 place of residence from within the commonwealth, for which the gross square footage of the new
5 property is at least 50 per cent lesser than the gross square footage of the immediate preceding
6 property, an amount not to exceed \$10,000.