

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

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Lydia Edwards*

*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 providing renter relief tax credit.**

PETITION OF:

NAME:

*Lydia Edwards*

DISTRICT/ADDRESS:

*Third Suffolk*

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

[Pin Slip]

**The Commonwealth of Massachusetts**

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

An Act providing renter relief 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 1. Subparagraph (9) of paragraph (a) of part B of section 3 of chapter 62 of the  
2 General Laws, as appearing in the 2022 Official Edition, is hereby amended by striking out the  
3 figure “\$3,000”, in line 109, and inserting in place thereof the following figure:- \$9,000.

4 SECTION 2. Section 6 of said chapter 62, as amended by section 57 of chapter 358 of the  
5 acts of 2020, is hereby amended by adding the following subsection:-

6 (x) a taxpayer who pays rent for their principal place of residence and such residence is  
7 located in the commonwealth shall be allowed a credit against the taxes imposed by the chapter  
8 if the taxpayer’s Part B adjusted gross income is not more than \$75,000. The credit shall be an  
9 amount equal to 15 per cent of 50 per cent of the total rent paid by the taxpayer in excess of  
10 \$12,000; provided, however, that the credit shall not exceed \$3,000 for a single person, spouse or  
11 a person that qualifies as head of household under section 2(b) of the Code.