

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

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**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.**

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**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.