

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

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

*Patrick M. O'Connor*

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*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 relieving minors of income tax obligations.

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PETITION OF:

NAME:

*Patrick M. O'Connor*

DISTRICT/ADDRESS:

*First Plymouth and Norfolk*

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

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[Pin Slip]

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1920 OF 2023-2024.]

**The Commonwealth of Massachusetts**

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

An Act relative to relieving minors of income tax obligations.

*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 4 of Chapter 62 of the general laws, as so appearing, is hereby amended by  
2 striking the first sentence and replacing it with the following:-

3 “Residents over the age of 18 shall be taxed on their taxable income, and non-residents  
4 over the age of 18 shall be taxed to the extent specified in section 5A on their taxable income, as  
5 follows”.