

SENATE No.

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:

Ryan C. Fattman

DISTRICT/ADDRESS:

Worcester and Hampden

SENATE No.

[Pin Slip]

[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 1. Section 5 of chapter 62 of the General Laws, as appearing in the 2022
2 Official Edition, is hereby amended by striking out line 6 and inserting in place thereof the
3 following:- "(1) In the 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."