HOUSE DOCKET, NO. 804 FILED ON: 1/15/2013

# HOUSE . . . . . No. 2587

## The Commonwealth of Massachusetts

PRESENTED BY:

***Anne M. Gobi***

*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 senior circuit breaker tax credit.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|---|---|
| *Anne M. Gobi* | *5th Worcester* |
| *Michael O. Moore* | *Second Worcester* |
| *Denise Andrews* | *2nd Franklin* |
| *Michael F. Rush* | *Norfolk and Suffolk* |
| *Danielle W. Gregoire* | *4th Middlesex* |
| *Michael Barrett* | *Third Middlesex* |
| *Richard J. Ross* | *Norfolk, Bristol and Middlesex* |
| *John F. Keenan* | *Norfolk and Plymouth* |
| *Tom Sannicandro* | *7th Middlesex* |
| *Mark C. Montigny* | *Second Bristol and Plymouth* |
| *Paul W. Mark* | *2nd Berkshire* |
| *Rhonda Nyman* | *5th Plymouth* |
| *Ann-Margaret Ferrante* | *5th Essex* |
| *Robert L. Hedlund* | *Plymouth and Norfolk* |
| *Denise Provost* | *27th Middlesex* |
| *Thomas P. Conroy* | *13th Middlesex* |
| *Daniel B. Winslow* | *9th Norfolk* |
| *Timothy R. Madden* | *Barnstable, Dukes and Nantucket* |

| | |
|---|---|
| *Kate Hogan* | *3rd Middlesex* |
| *Angelo L. D'Emilia* | *8th Plymouth* |
| *Walter F. Timilty* | *7th Norfolk* |

HOUSE DOCKET, NO. 804 FILED ON: 1/15/2013

# HOUSE . . . . . No. 2587

By Ms. Gobi of Spencer, a petition (accompanied by bill, House, No. 2587) of Anne M. Gobi and others for legislation relative to the senior circuit breaker tax credit. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *1452* OF 2011-2012.]

## The Commonwealth of Massachusetts

**In the Year Two Thousand Thirteen**

An Act relative to the senior circuit breaker 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:*

SECTION 1. Paragraph (2) of subsection (k) of section 6 of chapter 62 of the General Laws, as appearing in the 2010 Official Edition, is amended by inserting after the figure "$750", as so appearing, at the end of said paragraph, the following words:- ; except, in the event that the taxpayer's total income does not exceed 50 percent of the income limitation as applicable to the taxpayer under clause (i) of paragraph (3) of this subsection, as increased under paragraph (4) of this subsection, then such amount to which the real estate tax payment or the rent constituting real estate tax payment exceeds the taxpayer's total income shall be calculated based on 8 percent of such total income.

SECTION 2. This act shall take effect as of January 1, 2014.