HOUSE DOCKET, NO. 2648 FILED ON: 1/18/2013

HOUSE . . . . . No. 2673

The Commonwealth of Massachusetts

PRESENTED BY:

Aaron Michlewitz

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 passage of the accompanying:

An Act relative to unemployment tax relief.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Aaron Michlewitz	*3rd Suffolk*
Michael Butler	*89 Hudson Street* *Boston, MA 02111*

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HOUSE . . . . . No. 2673

By Mr. Michlewitz of Boston, a petition (accompanied by bill, House, No. 2673) of Aaron Michlewitz and Michael Butler for legislation to exempt unemployed residents from the payment tax penalties to the Commonwealth. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act relative to unemployment tax relief.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

An Act relative to unemployment tax relief

SECTION 1: A resident of the Commonwealth who is unemployed, as defined in subsection (r) of Section 1 in Chapter 151A of the General Laws, shall be exempted from paying any tax penalties to the Commonwealth, as defined in Title IX of the General Laws, when withdrawing funds from any banking savings account, retirement account programs, or any other investment account when the purpose of the withdrawals is to pay for cost of living commitments by the unemployed individual. Cost of living commitments shall include:

1) Mortgage or rent payments

2) Utilities payments

3) Food payments

4) Any other commitments that the Department of Revenue shall deem appropriate

SECTION 2: The unemployed individual shall provide appropriate statements to the Department of Revenue to verify the legitimacy of the withdrawals from said accounts to pay the cost of living commitments of said individual.