

**JOINT COMMITTEE ON THE JUDICIARY
BILL SUMMARY**

BILL NO. H1866

TITLE: An Act relative to the tax status of alimony

SPONSOR: Rep. Christopher M. Markey

CO-SPONSOR: None

HEARING DATE: April 22, 2025

PRIOR HISTORY: H1660 (2023-2024)
H1767 (2021-2022)

SENATE BILL: S1100 (Sen. Feeney)

CURRENT LAW: Section 53 of Chapter 208 of the General Laws sets the calculations and considerations a court must use to determine alimony. Sub-section (b) states that except for reimbursement alimony or circumstances warranting deviation for other forms of alimony, the amount of alimony should generally not exceed the recipient's need or 30 to 35 per cent of the difference between the parties' gross incomes established at the time of the order being issued.

BILL SUMMARY: This legislation adds language to sub-section (b) of Section 53 of Chapter 208 restricting the 30 to 35 per cent calculation for when the parties' gross incomes are federally tax deductible. If they are not federally tax deductible as of January 1, 2019, then the calculation becomes 23 to 28 per cent. It further adds that subject to subsection (c) of the section, income shall be defined as set forth in the Massachusetts child support guidelines and that these changes will only apply to alimony orders entered on or after January 1, 2019 or existing alimony agreements modified on or after that date.