

COMMITTEE ON REVENUE ~ HOUSE BILL SUMMARY

Bill Number: H.3095

Name: AN ACT PROVIDING FOR AN INCOME TAX EXEMPTION FOR SENIOR CITIZENS

Sponsor(s): Rep. Paul K. Frost (Auburn)

Hearing Date: June 16, 2025

Reporting Date: August 15, 2025

Prior History: 2023-24 (H.2796): Ordered to a House Study
2021-22 (H.2903): Ordered to a House Study
2019-20 (H.2467): Ordered to a House Study
2017-18 (H.1512): Ordered to a House Study
2015-16 (H.2508): Ordered to a House Study
2013-14 (H.2572): Ordered to a House Study
2011-12 (H.3201): Ordered to a House Study
2009-10 (H.2749): Ordered to a House Study
2007-08 (H.2909): Ordered to a House Study

CURRENT LAW:

M.G.L. c. 62 § 3 – Taxable income; adjusted gross income less deductions and exemptions:

Massachusetts taxable income equals adjusted gross income from § 2(c) less deductions and exemptions listed in § 3. A tax deduction reduces a taxpayer's overall taxable income before the applicable rate is applied. An exemption precludes certain types or amounts of income from taxation.

Note that income from Social Security benefits are not counted as income, and therefore not taxed, for Massachusetts income tax purposes.

M.G.L. c. 62 § 3(b)(1) – Personal exemption: All Massachusetts taxpayers are allowed an exemption from taxable income based on filing status. The personal exemption is currently set at the following amounts:

- Standard:
 - Single: \$4,400
 - Head of Household: \$6,800
 - Joint: \$8,800
- Age 65 or Over Exemption:
 - Additional \$700 exemption available to each filer 65 years or older filing as single or to each senior filing jointly.

PROPOSED CHANGE(S):

This bill would increase the additional income tax exemption for taxpayers age 65 or older from \$700 to \$1,500. The bill would keep intact the provision that limits this tax benefit to single filers or to each senior filing jointly.