HOUSE DOCKET, NO. 3280 FILED ON: 1/21/2011

HOUSE . . . . . No. 3000

The Commonwealth of Massachusetts

PRESENTED BY:

Paul McMurtry

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 making condominium fees tax deductible.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Paul McMurtry	*11th Norfolk*

HOUSE DOCKET, NO. 3280 FILED ON: 1/21/2011

HOUSE . . . . . No. 3000

By Mr. McMurtry of Dedham, a petition (accompanied by bill, House, No. 3000) of Paul McMurtry relative to making condominium fees tax deductible. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
HOUSE
, NO. *3958* OF 2009-2010.]

The Commonwealth of Massachusetts

An Act relative to making condominium fees tax deductible.

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. Subsection (a) of part B of section 3 of chapter 62 of the General Laws, as appearing in the 2006 Official Edition, is hereby amended by adding the following paragraph:-

(16) An amount equal to 50 percent of the total condo fees paid on an annual basis, not to exceed the amount of $3,000 in the case of an individual who pays condo fees for his principal place of residence and such residence is located in the commonwealth, for a person who qualifies as a head of household under section 2 (b) of the code, or for a husband and wife.