SENATE DOCKET, NO. 1486 FILED ON: 1/21/2011

SENATE . . . . . No. 1452

The Commonwealth of Massachusetts

PRESENTED BY:

Susan C. Fargo

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 the senior circuit breaker tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Susan C. Fargo	☐ *[District]* ☐
Jennifer E. Benson	*37th Middlesex*
James B. Eldridge	☐ *[District]* ☐
Gale D. Candaras	☐ *[District]* ☐
Bruce E. Tarr	☐ *[District]* ☐
Robert M. Koczera	*11th Bristol*

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SENATE . . . . . No. 1452

By Ms. Fargo, a petition (accompanied by bill, Senate, No. 1452) of Susan C. Fargo, Jennifer E. Benson, James B. Eldridge, Gale D. Candaras and other members of the General Court for legislation relative to the senior circuit breaker tax credit. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
SENATE
, NO. *1273* OF 2009-2010.]

The Commonwealth of Massachusetts

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 2008 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, 2012.