HOUSE DOCKET, NO. FILED ON: 1/5/2009

**HOUSE . . . . . . . . . . . . . . . No.**

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The Commonwealth of Massachusetts

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

PRESENTED BY:

**William N. Brownsberger**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

*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 bill:

An Act providing revenue-neutral income tax relief for low and middle income persons

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| William N. Brownsberger | 24th Middlesex |

The Commonwealth of Massachusetts

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**In the Year Two Thousand and Nine**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

An Act providing revenue-neutral income tax relief for low and middle income persons.

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

SECTION ONE: Subsection (b) of Part B of Section 3 of Chapter 62 of the General Laws of Massachusetts is hereby amended by striking out subparagraphs (1) through (3) and inserting in place thereof the following new subparagraphs:

(1) In the case of a single person or a married person filing a separate return, for tax years beginning on or after January 1, 2009,

(A) a personal exemption of $20,000,

(B) an additional exemption of $5,000 if the taxpayer was totally blind at the close of his taxable year, and

(C) an additional exemption of $2,000 dollars if the taxpayer had attained the age of sixty-five before the close of his taxable year.

(1A) In the case of a head of household, as defined under the provisions of section two (b) of the Code, filing a separate return, for tax years beginning on or after January 1, 2009,

(A) a personal exemption of $30,000,

(B) an additional exemption of $5,000 if the taxpayer was totally blind at the close of his taxable year, and

(C) an additional exemption of $2,000 if the taxpayer had attained the age of sixty-five before the close of his taxable year.

(2) In the case of a husband and wife filing a joint return, for tax years beginning on or after January 1, 2009,

(A) a personal exemption of $40,000,

(B) an additional exemption of $5,000 for each spouse who was totally blind at the close of his taxable year, and

(C) an additional exemption of $2,000 for each spouse who had attained the age of sixty-five before the close of his taxable year.

(3) An exemption of $5,000 for each individual who qualifies for exemption as a dependent under section one hundred and fifty-one (c) of the Code, for tax years beginning on or after January 1, 2009.

SECTION TWO:

Subsection (b) of Section 4 of Chapter 62 is hereby stricken and replaced with the following new subsection (b):

(b) Part B taxable income shall be taxed at the rate of 7.5 per cent for tax years beginning on or after January 1, 2009.

SECTION THREE: If any part of this act is found unconstitutional, this act shall be null and void.

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