HOUSE DOCKET, NO. FILED ON: 1/12/2009

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

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The Commonwealth of Massachusetts

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PRESENTED BY:

**James Cantwell**

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

*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 relative to the taxation of residences.

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

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| James Cantwell | 4th Plymouth |

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2954 OF 2007-2008.]

The Commonwealth of Massachusetts

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**In the Year Two Thousand and Nine**

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

An Act relative to the taxation of residences.

*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 2004 Official Edition, is hereby amended by striking out the words “who is 65 years of age or older” in line 2; and further amended by striking out the words “but the credit shall not exceed $750”.

SECTION 2. Paragraph (3) of said subsection (k) of said section 6 of said chapter 62, as so appearing, is hereby amended by striking out subparagraph (i) and inserting in place thereof the following subparagraph:— (i) the taxpayer’s total adjusted gross income does not exceed $65,000 for a single individual who is not head of household, $75,000 for a head of household and $90,000 for a husband and wife filing a joint return; and

SECTION 3. Paragraph (4) of said subsection (k) of said section 6 of said chapter 62, as amended by section 3 of chapter 136 of the acts of 2005 is hereby further amended by striking out the first sentence and inserting in place thereof the following 2 sentences:— For a taxable year beginning on or after January 1, 2008, the income limits in this subsection shall be increased by amounts equal to such income limits multiplied by the cost-of-living adjustment for the calendar year in which such taxable year begins. The valuation limit in this subsection shall be increased by an amount equal to the increase in the average sale price of single-family homes in the taxpayer’s city or town from the year pervious to the calendar year in which such taxable year begins.