

HOUSE No.

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:

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

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

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

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

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

10 (1A) In the case of a head of household, as defined under the provisions of section two (b) of the Code, filing a
11 separate return, for tax years beginning on or after January 1, 2009,

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

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

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

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

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

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

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

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

23 SECTION TWO:

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

25 (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,
26 2009.

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

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