

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

---

---

**The Commonwealth of Massachusetts**

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:

James Cantwell

DISTRICT/ADDRESS:

4th Plymouth

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

## The Commonwealth of Massachusetts

---

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:*

1           SECTION 1. Paragraph (2) of subsection (k) of section 6 of chapter 62 of the General Laws, as  
2 appearing in the 2004 Official Edition, is hereby amended by striking out the words “who is 65 years of  
3 age or older” in line 2; and further amended by striking out the words “but the credit shall not exceed  
4 \$750”.

5  
6           SECTION 2. Paragraph (3) of said subsection (k) of said section 6 of said chapter 62, as so appearing, is  
7 hereby amended by striking out subparagraph (i) and inserting in place thereof the following  
8 subparagraph:— (i) the taxpayer’s total adjusted gross income does not exceed \$65,000 for a single  
9 individual who is not head of household, \$75,000 for a head of household and \$90,000 for a husband and  
10 wife filing a joint return; and

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