

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Barbara A. L'Italien

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 senior tax relief.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Barbara A. L'Italien	18th Essex

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO SENIOR TAX RELIEF.

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 (1) of subsection (k) of section 6 of Chapter 62 of the General Laws, as appearing
2 in the 2006 official edition, is hereby amended by striking out in line 339, the following:

3 capital gains deducted pursuant to subparagraph (K) of paragraph (1) of subsection (d) of section 2,

4 SECTION 2. Paragraph (2) of subsection (k) of section 6 of Chapter 62 of the General Laws, as appearing
5 in the 2006 official edition, is hereby amended by striking out, in line 351, the figure "10" and inserting
6 in place thereof the following figure: 8.

7 SECTION 3. There is hereby established the elderly persons tax relief outreach program for the purposes
8 of assisting elderly residents of the commonwealth in obtaining information about available options
9 designed to provide relief from state and local taxes. The secretary of the commonwealth shall
10 administer the program in conjunction with the secretary of the executive office of elder affairs and the
11 commissioner of the department of revenue. In order to assist interested persons in obtaining such
12 information, the outreach program shall: (a) create and distribute literature outlining all tax relief
13 programs for the elderly and disabled, including those providing relief from state and local taxes and
14 describing the benefits and eligibility criteria for each option; (b) organize presentations and workshops
15 to better facilitate the awareness and education of elderly and disabled persons in the tax-related issues
16 that concern them, what relief is available to them and the application process for such relief programs;
17 and (c) create and maintain a statewide toll free telephone number staffed by individuals qualified to
18 inform and advise interested and potentially eligible persons about available options designed to
19 provide limited relief from state and local taxes. (d) work in conjunction with the Volunteer Income Tax
20 Assistance (VITA) Program and the Councils on Aging to facilitate tax preparation assistance for seniors
21 who qualify for the Senior Property Tax Relief Credit. The secretary of the Commonwealth, the secretary
22 of the executive office of elder affairs and the commissioner of the department of revenue shall

23 promulgate such regulations as are necessary to implement the elderly persons tax relief outreach
24 program.