

**HOUSE . . . . . No. 2525**

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The Commonwealth of Massachusetts

PRESENTED BY:

*Tackey Chan*

*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 senior circuit breaker tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Tackey Chan</i>	<i>2nd Norfolk</i>
<i>Bruce J. Ayers</i>	<i>1st Norfolk</i>
<i>Walter F. Timilty</i>	<i>7th Norfolk</i>
<i>Theodore C. Speliotis</i>	<i>13th Essex</i>

**HOUSE . . . . . No. 2525**

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By Mr. Chan of Quincy, a petition (accompanied by bill, House, No. 2525) of Tackey Chan and others for legislation relative to the senior circuit breaker tax credit. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE  
□ HOUSE  
□ , NO. 2989 OF 2011-2012.]

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Thirteen**  
\_\_\_\_\_

An Act relative to the senior circuit breaker tax credit.

*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. Section 6 of Chapter 62 of the General Laws, as appearing in the 2006  
2 Official Edition, is hereby amended by striking out clause (5) of subsection (k) and inserting in  
3 place thereof the following new clause:-

4 (5) the department of revenue shall establish a mechanism by which a married individual  
5 not filing jointly shall be allowed a credit under this subsection.

6 SECTION 2. The department of revenue shall adopt the mechanism not later than 90  
7 days after the effective date of this Act.