

HOUSE No. 2544

The Commonwealth of Massachusetts

PRESENTED BY:

Jay D. Livingstone

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 adoption of the accompanying bill:

An Act protecting the interests of housing cooperative shareholders.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Jay D. Livingstone</i>	<i>8th Suffolk</i>
<i>David Allen Robertson</i>	<i>19th Middlesex</i>
<i>Tommy Vitolo</i>	<i>15th Norfolk</i>
<i>Elizabeth A. Poirier</i>	<i>14th Bristol</i>
<i>Marjorie C. Decker</i>	<i>25th Middlesex</i>
<i>Jon Santiago</i>	<i>9th Suffolk</i>
<i>Sean Garballey</i>	<i>23rd Middlesex</i>
<i>José F. Tosado</i>	<i>9th Hampden</i>
<i>David Biele</i>	<i>4th Suffolk</i>
<i>Mike Connolly</i>	<i>26th Middlesex</i>

HOUSE No. 2544

By Mr. Livingstone of Boston, a petition (accompanied by bill, House, No. 2544) of Jay D. Livingstone and others relative to providing for income tax rental deductions to certain resident shareholders of housing cooperatives. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3334 OF 2017-2018.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court
(2019-2020)**

An Act protecting the interests of housing cooperative shareholders.

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 3 of chapter 62 of the General Laws, as appearing in the 2014
2 Official Edition, is hereby amended by inserting after the word “wife.”, in line 111, the following
3 words:- Said deduction shall be available to a resident shareholder of a housing cooperative
4 organized under chapter 156B or chapter 157 who has resided in his or her cooperative unit
5 throughout the tax year and has not claimed a deduction for real estate taxes or mortgage interest
6 on the resident shareholder’s federal income tax return.