

**HOUSE . . . . . No. 2843**

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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 adoption of the accompanying bill:

An Act relative to the senior circuit breaker tax credit.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Tackey Chan</i>	<i>2nd Norfolk</i>	<i>1/20/2021</i>
<i>Alan Silvia</i>	<i>7th Bristol</i>	<i>2/8/2021</i>
<i>Paul A. Schmid, III</i>	<i>8th Bristol</i>	<i>2/25/2021</i>
<i>James M. Murphy</i>	<i>4th Norfolk</i>	<i>2/26/2021</i>

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By Mr. Chan of Quincy, a petition (accompanied by bill, House, No. 2843) 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. 2418 OF 2019-2020.]

**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-Second General Court  
(2021-2022)**  
\_\_\_\_\_

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 2016  
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.