

HOUSE No. 2885

The Commonwealth of Massachusetts

PRESENTED BY:

Michelle M. DuBois

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 establishing the COVID-19 pandemic emergency tax payer relief exemption and refund for income taxes on 2020 unemployment benefits.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Michelle M. DuBois</i>	<i>10th Plymouth</i>	<i>2/19/2021</i>
<i>Carol A. Doherty</i>	<i>3rd Bristol</i>	<i>4/12/2021</i>
<i>Nika C. Elugardo</i>	<i>15th Suffolk</i>	<i>2/26/2021</i>
<i>Carlos González</i>	<i>10th Hampden</i>	<i>2/26/2021</i>
<i>Paul A. Schmid, III</i>	<i>8th Bristol</i>	<i>3/5/2021</i>
<i>Thomas M. Stanley</i>	<i>9th Middlesex</i>	<i>3/1/2021</i>

HOUSE No. 2885

By Ms. DuBois of Brockton, a petition (accompanied by bill, House, No. 2885) of Michelle M. DuBois and others for legislation to provide for a tax exemption and refund for income taxes on unemployment benefits. Revenue.

The Commonwealth of Massachusetts

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

An Act establishing the COVID-19 pandemic emergency tax payer relief exemption and refund for income taxes on 2020 unemployment benefits.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to provide forthwith for a tax exemption and refund for income taxes on unemployment benefits, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

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 (a) of Part B of section 3 of chapter 62 of the General Laws, as
2 appearing in the 2018 Official Edition, is hereby amended by adding after subparagraph (19) the
3 following subparagraph:-

4 (20) The amount of unemployment assistance received by the taxpayer for the 2020
5 taxable year.

6 SECTION 2. Notwithstanding any general or special law to the contrary, the department
7 of revenue shall issue a refund to any individual who paid state income taxes on or had income

- 8 taxes withheld from unemployment assistance benefits for the 2020 taxable year in an amount
- 9 equal to said payment or withholding on or before 90 days of the effective date of this act.