

HOUSE No. 03000

The Commonwealth of Massachusetts

PRESENTED BY:

Paul McMurtry

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 making condominium fees tax deductible

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PETITION OF:

NAME:

Paul McMurtry

DISTRICT/ADDRESS:

11th Norfolk

HOUSE No. 03000

By Mr. McMurtry of Dedham, a petition (accompanied by bill, House, No. 3000) of McMurtry relative to making condominium fees tax deductible Joint Committee on Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
□ HOUSE
□ , NO. 3958 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act relative to making condominium fees tax deductible

□.

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. Subsection (a) of part B of section 3 of chapter 62 of the General Laws, as
- 2 appearing in the 2006 Official Edition, is hereby amended by adding the following paragraph:-
- 3 (16) An amount equal to 50 percent of the total condo fees paid on an annual basis, not to exceed
- 4 the amount of \$3,000 in the case of an individual who pays condo fees for his principal place of
- 5 residence and such residence is located in the commonwealth, for a person who qualifies as a
- 6 head of household under section 2 (b) of the code, or for a husband and wife.