

**HOUSE . . . . . No. 3701**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Sheila C. Harrington***

*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 collateral consequences of alimony.

PETITION OF:

| NAME:                         | DISTRICT/ADDRESS:     |
|-------------------------------|-----------------------|
| <i>Sheila C. Harrington</i>   | <i>1st Middlesex</i>  |
| <i>Susan Williams Gifford</i> | <i>2nd Plymouth</i>   |
| <i>Donald H. Wong</i>         | <i>9th Essex</i>      |
| <i>Steven S. Howitt</i>       | <i>4th Bristol</i>    |
| <i>Randy Hunt</i>             | <i>5th Barnstable</i> |
| <i>Jon Santiago</i>           | <i>9th Suffolk</i>    |

**HOUSE . . . . . No. 3701**

By Mrs. Harrington of Groton, a petition (accompanied by bill, House, No. 3701) of Sheila C. Harrington and others relative to the federal tax collateral consequences of alimony. The Judiciary.

**The Commonwealth of Massachusetts**

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

An Act relative to the collateral consequences of alimony.

*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 53 of chapter 208 of the General Laws, as appearing in the 2016 Official Edition,  
2 is hereby amended by inserting after the word “incomes”, in line 14, the following words:- , if  
3 federally tax deductible, or, if not federally tax deductible, the recipient’s need or 23 per cent to  
4 28 per cent of the difference between the parties’ gross incomes, as