

SENATE No. 1761

The Commonwealth of Massachusetts

PRESENTED BY:

William N. Brownsberger

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:

William N. Brownsberger

DISTRICT/ADDRESS:

Suffolk and Middlesex

SENATE No. 1761

By Mr. Brownsberger, a petition (accompanied by bill, Senate, No. 1761) of William N. Brownsberger for legislation relative to providing for income tax rental deductions to certain resident shareholders of housing cooperatives. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1805 OF 2021-2022.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

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 3 of chapter 62 of the General Laws, as appearing in the 2020 official edition, is
2 hereby amended in subparagraph (9) by adding the following sentence at the end thereof:- Said
3 deduction shall be available to a resident shareholder of a housing cooperative organized under
4 chapter 156B or chapter 157 who has resided in his or her cooperative unit throughout the tax
5 year and has not claimed a deduction for real estate taxes or mortgage interest on the resident
6 shareholder’s federal income tax return.