

**SENATE . . . . . No. 1805**

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**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:

*Second Suffolk and Middlesex*

**SENATE . . . . . No. 1805**

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By Mr. Brownsberger, a petition (accompanied by bill, Senate, No. 1805) of William N. Brownsberger for legislation relative to providing for income tax rental deductions to certain resident shareholders of housing cooperatives. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2544 OF 2019-2020.]

**The Commonwealth of Massachusetts**

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

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