

SENATE No. 1817

The Commonwealth of Massachusetts

PRESENTED BY:

Ryan C. Fattman

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 state personal income tax for low-income earners.

PETITION OF:

NAME:

Ryan C. Fattman

DISTRICT/ADDRESS:

Worcester and Hampden

SENATE No. 1817

By Mr. Fattman, a petition (accompanied by bill, Senate, No. 1817) of Ryan C. Fattman for legislation relative to the state personal income tax for low-income earners. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to the state personal income tax for low-income earners.

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. Section 5 of chapter 62 of the General Laws, as appearing in the 2020
2 Official Edition, is hereby amended by striking out line 6 and inserting in place thereof the
3 following:-

4 (1) In the case of a single person, twelve thousand nine hundred fifty dollars, or

5 SECTION 2. Section 5 of chapter 62 of the general laws is further amended by striking
6 out lines 7 through 10 and inserting in place thereof the following:-

7 (2) in the case of a husband and wife filing a joint return, twenty five thousand nine
8 hundred dollars plus the deductions allowed under the following provisions of paragraph (b) of
9 subsection (B) of section three of this chapter, or a person filing as a head of household, nineteen
10 thousand four hundred dollars plus the deductions allowed under the following provisions of
11 paragraph (b) of subsection (B) of section three of this chapter.