

SENATE No. 1825

The Commonwealth of Massachusetts

PRESENTED BY:

Barry R. Finegold, (BY REQUEST)

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 Massachusetts senior circuit breaker tax credit.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

Kevin Murphy

SENATE No. 1825

By Mr. Finegold (by request), a petition (accompanied by bill, Senate, No. 1825) of Kevin Murphy for legislation relative to the Massachusetts senior circuit breaker tax credit. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to the Massachusetts senior circuit breaker tax credit.

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 6 of Chapter 62 of the General Laws, as appearing in the 2020 Official Edition, is
2 hereby amended by inserting after the word “home”, the fourth time it appears in subsection
3 (k)(1), the following new words:-

4 and is not subject to a minimum lot size per zoning regulations by the city or town. In
5 cities and towns where zoning dictates a minimum lot size, the assessed value of the dwelling
6 and minimum lot size will determine the eligibility of the taxpayer for the credit.