

**SENATE . . . . . No. 1970**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Patrick M. O'Connor***

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*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 relieving minors of income tax obligations.

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PETITION OF:

NAME:

*Patrick M. O'Connor*

DISTRICT/ADDRESS:

*Plymouth and Norfolk*

**SENATE . . . . . No. 1970**

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By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1970) of Patrick M. O'Connor for legislation relative to relieving minors of income tax obligations. Revenue.

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**The Commonwealth of Massachusetts**

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

An Act relative to relieving minors of income tax obligations.

*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 4 of Chapter 62 of the general laws, as so appearing, is hereby amended by  
2 striking the first sentence and replacing it with the following:-

3           “Residents over the age of 18 shall be taxed on their taxable income, and non-residents  
4 over the age of 18 shall be taxed to the extent specified in section 5A on their taxable income, as  
5 follows”