

**HOUSE . . . . . No. 2954**

By Representative Hynes of Marshfield and Senator Rosenberg, joint petition of Frank M. Hynes and others relative to the taxation of residences of persons 64 years of age or younger. Revenue.

**The Commonwealth of Massachusetts**

PETITION OF:

Frank M. Hynes	Robert L. Rice, Jr.
David Paul Linsky	Elizabeth A. Poirier
Christopher G. Fallon	Stanley C. Rosenberg
Barbara A. L'Italien	Thomas A. Golden, Jr.
Robert M. Koczera	J. James Marzilli, Jr.
Mary E. Grant	Barry R. Finegold
Robert S. Hargraves	Ruth B. Balsler
Alice Hanlon Peisch	James E. Timilty
William Lantigua	William N. Brownsberger
Cleon H. Turner	Susan C. Fargo
Todd M. Smola	Ellen Story
Timothy J. Toomey, Jr.	Stephen Kulik
James R. Miceli	Patricia D. Jehlen
Douglas W. Petersen	Karyn E. Polito
Joyce A. Spiliotis	Rachel Kaprielian
Garrett J. Bradley	Jarrett T. Barrios
Robert L. Hedlund	Angelo J. Puppolo, Jr.
Richard T. Moore	Theodore C. Spiliotis
Gale D. Candaras	Bruce J. Ayers
William C. Galvin	Jennifer M. Callahan
John P. Fresolo	

In the Year Two Thousand and Seven.

AN ACT RELATIVE TO THE TAXATION OF RESIDENCES.

*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. Paragraph (2) of subsection (k) of section 6 of  
2 chapter 62 of the General Laws, as appearing in the 2004 Official  
3 Edition, is hereby amended by striking out the words "who is 65  
4 years of age or older" in line 2; and further amended by striking out  
5 the words "but the credit shall not exceed \$750".

1 SECTION 2. Paragraph (3) of said subsection (k) of said section 6  
2 of said chapter 62, as so appearing, is hereby amended by striking  
3 out subparagraph (i) and inserting in place thereof the following sub-  
4 paragraph:—

5 (i) the taxpayer's total adjusted gross income does not exceed  
6 \$65,000 for a single individual who is not head of household,  
7 \$75,000 for a head of household and \$90,000 for a husband and wife  
8 filing a joint return; and

1 SECTION 3. Paragraph (4) of said subsection (k) of said sec-  
2 tion 6 of said chapter 62, as amended by section 3 of chapter 136 of  
3 the acts of 2005 is hereby further amended by striking out the first  
4 sentence and inserting in place thereof the following 2 sentences:—  
5 For a taxable year beginning on or after January 1, 2008, the income  
6 limits in this subsection shall be increased by amounts equal to such  
7 income limits multiplied by the cost-of-living adjustment for the cal-  
8 endar year in which such taxable year begins. The valuation limit in  
9 this subsection shall be increased by an amount equal to the increase  
10 in the average sale price of single-family homes in the taxpayer's  
11 city or town from the year pervious to the calendar year in which  
12 such taxable year begins.