

**HOUSE . . . . . No. 2962**

By Mr. Jones of North Reading, petition of Bradley H. Jones, Jr., and others relative to reducing the rate of income taxation and providing for certain deductions for charitable contributions. Revenue.

**The Commonwealth of Massachusetts**

PETITION OF:

Bradley H. Jones, Jr.	Elizabeth A. Poirier
Mary S. Rogeness	Susan Williams Gifford
George N. Peterson, Jr.	Richard J. Ross
John A. Lepper	Jeffrey Davis Perry
Viriato Manuel deMacedo	Paul J. P. Loscocco
Paul K. Frost	Donald F. Humason, Jr.
Robert S. Hargraves	

In the Year Two Thousand and Seven.

AN ACT RELATIVE TO RESPECTING THE WILL OF THE VOTERS.

*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. Subdivision (13) of subsection (a) of part B of sub-  
2 tion 3 of chapter 62 of the General Laws, as appearing in the 2004  
3 Official Edition, is hereby amended by inserting after "per cent;" the  
4 following:— and provided further, that, in taxable years beginning  
5 on or after January 1, 2004, no such deduction shall be allowed in  
6 any taxable year unless the personal exemptions provided in sub-  
7 paragraph (A) of subdivision (1) of subsection (b) of this section,  
8 subparagraph (A) of subdivision (1A) of subsection (b) of this  
9 section, and subparagraph (A) of subdivision (2) of subsection (b) of  
10 this section for such taxable year are the maximum allowable  
11 amounts set forth in said subparagraphs;

1 SECTION 2. Section 4 of said chapter 62 of the General Laws, as  
2 so appearing, is hereby amended by striking out subsection (b) in its  
3 entirety and inserting in place thereof the following subsection:—

4 (b) Part B taxable income shall be taxed at the rate of 5 percent  
5 for taxable years beginning on or after January 1, 2008.