

# HOUSE . . . . . No. 2966

By Representative Jones of North Reading and Senator Tisei, joint petition of Bradley H. Jones, Jr., and others for legislation to provide for a tax deduction for certain qualified residence interest. Revenue.

## The Commonwealth of Massachusetts

### PETITION OF:

Bradley H. Jones, Jr.	Susan Williams Gifford
Richard R. Tisei	Robert S. Hargraves
Paul J. P. Loscocco	Robert L. Hedlund
Bruce E. Tarr	Bradford Hill
Mary S. Rogeness	Donald F. Humason, Jr.
George N. Peterson, Jr.	Michael R. Knapik
John A. Lepper	Jeffrey Davis Perry
Viriato Manuel deMacedo	Elizabeth A. Poirier
Lewis G. Evangelidis	Karyn E. Polito
F. Jay Barrows	Richard J. Ross
Scott P. Brown	Todd M. Smola
Paul K. Frost	Daniel K. Webster

In the Year Two Thousand and Seven.

AN ACT RELATIVE TO SUPPORTING WORKING FAMILIES.

*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 (a) of Part B of section 3 of chapter 62 of  
2 the General Laws, as most recently amended by section 42 of  
3 chapter 139 of the Acts of 2006, is hereby amended by inserting  
4 after subparagraph (15) the following new subparagraphs:—

5 (16) An amount equal to the qualified residence interest, as  
6 defined in section one hundred and sixty-three of the Code; pro-  
7 vided, however, that such deduction shall not exceed \$6,000. The  
8 deduction shall apply to a single person, head of household or a mar-  
9 ried person filing a separate return or a husband and wife filing a  
10 joint return; provided that said qualified residence shall be occupied  
11 by the taxpayer as his or her domicile.

12 (17) An amount equal to property or casualty insurance costs for  
13 real property; provided, however, that such deduction shall not

14 exceed \$500. The deduction shall apply to a single person, head of  
15 household or a married person filing a separate return or a husband  
16 and wife filing a joint return; provided that said real property shall  
17 be occupied by the taxpayer as his or her domicile.

18 (18) An amount equal to the aggregate home utility costs for real  
19 property, including water, sewer, electricity, home heating oil, nat-  
20 ural gas, and propane; provided, however, such deduction shall not  
21 exceed \$2,500. The deduction shall apply to a single person, head of  
22 household or a married person filing a separate return or a husband  
23 and wife filing a joint return; provided that said real property shall  
24 be occupied by the taxpayer as his or her domicile.

1 SECTION 2. Subparagraph (9) of Paragraph (a) of Part B of  
2 section 3 of chapter 62 of the General Laws, as so appearing, is  
3 hereby amended by striking out the figure “3,000”, in line 104, and  
4 inserting in place thereof the figure:— 4,500.

1 SECTION 3. Subparagraph (11) of Paragraph (a) of Part B of  
2 section 3 of chapter 62 of the General Laws, as so appearing, is  
3 hereby amended by inserting after the word “payments”, in line 111,  
4 the following:— , and other expenses directly related to undergrad-  
5 uate or graduate enrollment,.

1 SECTION 4. Subparagraph (11) of Paragraph (a) of Part B of  
2 section 3 of chapter 62 of the General Laws, as so appearing, is  
3 hereby further amended by striking out “ a two or four-year college”,  
4 in line 112, and inserting in place thereof the following:— an institu-  
5 tion of higher learning.

1 SECTION 5. Subparagraph (11) of Paragraph (a) of Part B of  
2 section 3 of chapter 62 of the General Laws, as so appearing, is  
3 hereby further amended by striking out “twenty-five”, in line 115,  
4 and inserting in place thereof the following:— 15.

1 SECTION 6. Subparagraph (12) of Paragraph (a) of Part B of  
2 section 3 of chapter 62 of the General Laws, as so appearing, is  
3 hereby amended by striking out “a two-year or four-year college”, in  
4 lines 120 and 121, and inserting in place thereof the following:— an  
5 institution of higher learning.

1 SECTION 7. Subparagraph (12) of Paragraph (a) of Part B of  
2 section 3 of chapter 62 of the General Laws, as so appearing, is  
3 hereby further amended by inserting after the word “undergraduate”,  
4 in lines 123 and 127, the following words:— or graduate.

1 SECTION 8. Subparagraph (7) of Paragraph (a) of Part B of  
2 section 3 of chapter 62 of the General Laws, as so appearing, is  
3 hereby amended by inserting after “2002”, in line 78, the follow-  
4 ing:— and may not exceed a total of \$5,520 if there is one quali-  
5 fying individual with respect to the taxpayer, or \$11,040 if there are  
6 two or more qualifying individuals with respect to the taxpayer for  
7 taxable years beginning on or after January 1, 2007.

1 SECTION 9. Part B of section 3 of chapter 62 of the General  
2 Laws, as so appearing, is hereby amended by inserting after the  
3 word “exemptions”, in lines 25 and 26, the following:— ; provided,  
4 no deduction shall be allowed under subparagraphs (16), (17),  
5 and (18) of paragraph (a) if a personal exemption is claimed under  
6 paragraph (b).