

# HOUSE . . . . . No. 3030

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By Mr. Marzilli of Arlington, petition of J. James Marzilli, Jr., and Peter V. Kocot for legislation to provide an income tax credit for certain elderly or disabled persons. Revenue.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand and Seven.

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AN ACT FOR AN INCOME TAX CREDIT FOR CERTAIN DISABLED PERSONS  
PAYING HIGH PROPERTY TAXES.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Subsection (K) of Section 6 of Chapter 62 of the General Laws,  
2 as appearing in the 2002 Official Edition, is hereby amended by  
3 striking out paragraph (2) and inserting in place thereof the  
4 following paragraph:—

5 (2) An owner or tenant of residential property located in the Com-  
6 monwealth, who is 65 years of age or older, or who is disabled, who  
7 is not a dependent of another taxpayer and who occupies said prop-  
8 erty as his principal residence, shall be allowed a credit equal to the  
9 amount by which the real estate tax payment or the rent constituting  
10 real estate tax payment exceeds 10 percent of the taxpayers total  
11 income, but the credit shall not exceed \$750. For the purpose of this  
12 subsection, a disabled person shall be an individual, a physical or  
13 mental impairment that substantially limits one or more of the major  
14 life activities of such individual; a record of such an impairment; or  
15 being regarded as having such an impairment.