

# SENATE NO. 1728

## **AN ACT** RELATIVE TO THE SENIOR CIRCUIT BREAKER TAX CREDIT

*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 chapter 62 of the General Laws, as  
2 appearing in the 2004 Official Edition, is amended by inserting after the figure “\$750”, as so  
3 appearing, at the end of said paragraph, the following words:- ; except, in the event that the  
4 taxpayer’s total income does not exceed 50 percent of the income limitation as applicable to the  
5 taxpayer under clause (i) of paragraph (3) of this subsection, as increased under paragraph (4) of  
6 this subsection, then such amount to which the real estate tax payment or the rent constituting  
7 real estate tax payment exceeds the taxpayer’s total income shall be calculated based on 8 ½  
8 percent of such total income.

9 SECTION 2. This act shall take effect as of January 1, 2007.