HOUSE DOCKET, NO. FILED ON: 1/13/2009

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

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The Commonwealth of Massachusetts

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PRESENTED BY:

**Paul K. Frost**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General
 Court assembled:*

 The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act providing for an income tax deduction for prescription drug costs.

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| Paul K. Frost | 7th Worcester |

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2911 OF 2007-2008.]

The Commonwealth of Massachusetts

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**In the Year Two Thousand and Nine**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

An Act providing for an income tax deduction for prescription drug costs.

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

 Paragraph (a) of part B of Section 3 of chapter 62 of the General Laws, as appearing in the 2000 Official Edition, is hereby amended by adding the following subparagraph:—
(14) An amount equal to the amount by which payments by the taxpayer for prescription drugs exceeds 71/2 per cent of the taxpayers Massachusetts adjusted gross income, exclusive of this deduction.