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

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

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The Commonwealth of Massachusetts

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PRESENTED BY:

**William C. Galvin**

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

*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 relative to legislation to exclude health insurance premiums by retirees from the income tax.

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

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| William C. Galvin | 6th Norfolk |

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2917 OF 2007-2008.]

The Commonwealth of Massachusetts

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**In the Year Two Thousand and Nine**

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

An Act relative to legislation to exclude health insurance premiums by retirees from the income tax.

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

SECTION 1: Paragraph (a) of subsection B of section 3 of chapter 62 of the General Laws, as appearing in the 2002 Official Edition, is hereby amended by adding the following subparagraph:—  
(14) All sums deducted from payments from any annuity, pension, endowment or retirement fund of the United States government, the commonwealth or any political subdivision thereof including the optional retirement system established by section 40 of chapter 15A for the purpose of providing health insurance under the provisions of chapter 32A or 32B; provided, however, that in the case that such sums are deducted from any contributory annuity, pension, endowment or retirement fund of the United States government or the commonwealth or any political subdivision thereof, to which the retiree had contributed, the amount to be deducted from the Part B adjusted gross income in determining the Part B taxable income shall not in the aggregate exceed $2.000.