HOUSE DOCKET, NO. FILED ON: 1/12/2009

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

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The Commonwealth of Massachusetts

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

PRESENTED BY:

**Angelo M. Scaccia**

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

*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 the tax treatment of pensions.

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

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| Angelo M. Scaccia | 14th Suffolk |

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3116 OF 2007-2008.]

The Commonwealth of Massachusetts

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

**In the Year Two Thousand and Nine**

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

An Act relative to the tax treatment of pensions.

*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. Subparagraph (E) of paragraph (2) of Subsection (a) of section 2 of chapter 62 of the General Laws, as appearing in the 2000 Official Edition, is hereby amended by adding the following words:—  
“; provided, however, this deduction otherwise allowable under this subparagraph attributable to one taxpayer shall not in the aggregate exceed $50,000.”

SECTION 2. Subparagraph (F) of said paragraph (2) of subsection (a) of said section 2 of said chapter 62, as so appearing, is hereby amended by adding the following sentence:—  
“In no event shall the aggregate of the otherwise allowable deductions of this subparagraph attributable to any one taxpayer exceed $50,000.”