SENATE DOCKET, NO. FILED ON: 1/6/2009

**SENATE . . . . . . . . . . . . . . . No.**

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The Commonwealth of Massachusetts

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

PRESENTED BY:

**Brown, Scott (SEN)**

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

*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 exempting certain veterans from state tax

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

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| Brown, Scott (SEN) | Norfolk, Bristol and Middlesex |
| Mr. Hedlund | Plymouth and Norfolk |
| Mr. Knapik | Second Hampden and Hampshire |
| Mr. Tarr | First Essex and Middlesex |
| Mr. Tisei | Middlesex and Essex |
| Todd M. Smola | 1st Hampden |

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S01703 OF 2007-2008.]

The Commonwealth of Massachusetts

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**In the Year Two Thousand and Nine**

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

An Act exempting certain veterans from state 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. Subparagraph (4) of paragraph (a) of subsection B of section 3 of chapter 62 of the General Laws, is hereby amended by striking out subparagraph (4) in its entirety and inserting in place thereof the following subparagraph:-

(4)All sums deducted from wages as contributions to an 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 forty of chapter fifteen A, provided, that the deduction for such contributions and the deductions otherwise allowable under subparagraph (3) hereof attributable to any one taxpayer shall not in the aggregate exceed $2,000, and any income 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 employee has contributed, or any other income from a contributory annuity, pension, endowment or retirement fund of any other state or any political subdivision thereof, provided that income from any such similar fund established under the laws of the commonwealth is not subject to taxation in such other state or political subdivision, or any income from any retirement allowance payable under section 58 of chapter 32 of the General Laws.

SECTION 2. This act shall be effective for taxable years beginning January 1, 2009.