HOUSE No.

| The C | Commonwealth of Massachusetts |
|---|---|
| | PRESENTED BY: |
| | James Arciero (BY REQUEST) |
| To the Honorable Senate and House Court assembled: | of Representatives of the Commonwealth of Massachusetts in General |
| The undersigned legislators | and/or citizens respectfully petition for the passage of the accompanying bill: |
| An Act providing an incom | e tax deduction for losses incurred in playing the Massachusetts lottery. |
| | PETITION OF: |
| NAME: | DISTRICT/ADDRESS: |
| Richard Ferry | 3 Tenney Road Westford, MA 01886 |

The Commonwealth of Massachusetts

| In | the | Year | Two | Thousand | and | Nine |
|----|-----|------|-----|----------|-----|------|
| | | | | | | |

AN ACT PROVIDING AN INCOME TAX DEDUCTION FOR LOSSES INCURRED IN PLAYING THE MASSACHUSETTS LOTTERY.

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 Part B of section 3 of chapter 62 of the General Laws is hereby
- 2 amended by adding the following paragraph:
- 3 (16) The amount of monetary losses equal to the monetary winnings derived from playing
- 4 lottery games operated, or offered, by the lottery commission of the commonwealth of Massachusetts
- 5 as reported on the taxpayer's United States federal income tax form 1040, and in Part A of the adjusted
- 6 gross income tax form of the commonwealth of Massachusetts.