

HOUSE No.

The Commonwealth of Massachusetts

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

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:

1 Paragraph (a) of part B of Section 3 of chapter 62 of the General Laws, as appearing in the 2000 Official
2 Edition, is hereby amended by adding the following subparagraph:—
3 (14) An amount equal to the amount by which payments by the taxpayer for prescription drugs exceeds 7 1/2 per cent
4 of the taxpayers Massachusetts adjusted gross income, exclusive of this deduction.