

HOUSE No.

The Commonwealth of Massachusetts

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

In the Year Two Thousand and Nine

AN ACT RELATIVE TO LEGISLATION TO EXCLUDE HEALTH INSURANCE PREMIUMS BY RETIREEES 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:*

1 SECTION 1: Paragraph (a) of subsection B of section 3 of chapter 62 of the General Laws, as appearing in the
2 2002 Official Edition, is hereby amended by adding the following subparagraph:—
3 (14) All sums deducted from payments from any annuity, pension, endowment or retirement fund of the United
4 States government, the commonwealth or any political subdivision thereof including the optional retirement system
5 established by section 40 of chapter 15A for the purpose of providing health insurance under the provisions of
6 chapter 32A or 32B; provided, however, that in the case that such sums are deducted from any contributory annuity,
7 pension, endowment or retirement fund of the United States government or the commonwealth or any political
8 subdivision thereof, to which the retiree had contributed, the amount to be deducted from the Part B adjusted gross
9 income in determining the Part B taxable income shall not in the aggregate exceed \$2,000.