

**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:

Angelo M. Scaccia

DISTRICT/ADDRESS:

14th Suffolk

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

## The Commonwealth of Massachusetts

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In the Year Two Thousand and Nine

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### 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:*

1           SECTION 1. Subparagraph (E) of paragraph (2) of Subsection (a) of section 2 of chapter 62 of the General  
2 Laws, as appearing in the 2000 Official Edition, is hereby amended by adding the following words:—  
3 “; provided, however, this deduction otherwise allowable under this subparagraph attributable to one taxpayer shall  
4 not in the aggregate exceed \$50,000.”

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

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