

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Richard R. Tisei (BY REQUEST)

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 state tax deductions for gambling losses.

PETITION OF:

NAME:

Donna J. O'Leary

DISTRICT/ADDRESS:

226 Melrose Street
Melrose, MA 02176

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S01825 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO STATE TAX DEDUCTIONS FOR GAMBLING LOSSES.

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. Notwithstanding any general or special law to the contrary, any resident of the
2 Commonwealth required to report gambling earnings as income on their state income tax form
3 shall be allowed to offset those winnings by claiming an itemized deduction for any gambling
4 losses sustained during the taxable year for which they are filing, to the extent allowable under
5 federal law; provided, however, that the individual must also itemize these deductions on his
6 federal income tax return.

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