

**HOUSE . . . . . No. 02982**

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The Commonwealth of Massachusetts

PRESENTED BY:

*James Arciero*

*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 an income tax deduction for losses incurred in playing the Massachusetts lottery

PETITION OF:

NAME:

*James Arciero*

*Richard Ferry*

DISTRICT/ADDRESS:

*2nd Middlesex*

*3 Tenney Road*

*Westford, MA 01886*

# HOUSE . . . . . No. 02982

By Mr. Arciero of Westford, a petition (accompanied by bill, House, No. 2982) of Arciero relative to providing an income tax deduction for losses incurred in playing the Lottery Joint Committee on Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE  
 HOUSE  
 , NO. 2667 OF 2009-2010.]

## The Commonwealth of Massachusetts

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**In the Year Two Thousand Eleven**  
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An Act providing an income tax deduction for losses incurred in playing the Massachusetts lottery

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*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 Part B of section 3 of chapter 62 of the General Laws is hereby  
2 amended by adding the following paragraph:

3

4 (16) The amount of monetary losses equal to the monetary winnings derived from playing  
5 lottery games operated, or offered, by the lottery commission of the commonwealth of  
6 Massachusetts as reported on the taxpayer's United States federal income tax form 1040, and in  
7 Part A of the adjusted gross income tax form of the commonwealth of Massachusetts.