

HOUSE No. 03014

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

HOUSE No. 03014

By Mr. Scaccia of Boston, a petition (accompanied by bill, House, No. 3014) of Scaccia relative to tax deductions on certain pensions Joint Committee on Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
□ HOUSE
□ , NO. 2900 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

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
2 62 of the General Laws, as appearing in the 2000 Official Edition, is hereby amended by adding
3 the following words:— “; provided, however, this deduction otherwise allowable under this
4 subparagraph attributable to one taxpayer shall 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
6 chapter 62, as so appearing, is hereby amended by adding the following sentence:— “In no event
7 shall the aggregate of the otherwise allowable deductions of this subparagraph attributable to any
8 one taxpayer exceed \$50,000.”