

**HOUSE . . . . . No. 2750**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Benjamin Swan***

*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 adoption of the accompanying bill:

An Act amending the withholding tax laws for withdrawals from retirement accounts.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

*Benjamin Swan*

*11th Hampden*

*Bruce E. Tarr*

*First Essex and Middlesex*

**HOUSE . . . . . No. 2750**

By Mr. Swan of Springfield, a petition (accompanied by bill, House, No. 2750) of Benjamin Swan and Bruce E. Tarr relative to the withholding tax laws for withdrawals from retirement accounts. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 1724 OF 2011-2012.]

**The Commonwealth of Massachusetts**

**In the Year Two Thousand Thirteen**

An Act amending the withholding tax laws for withdrawals from retirement accounts.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Language being drafted by Counsel.

2 SECTION 5. Subparagraph (b) of chapter 62 of the General Laws, as appearing in the  
3 2009-2010 Official Edition, is hereby amended by adding thereafter section 2, as follows:—

4 SECTION 2. (E)(1) Income from any annuity or retirement account to which the  
5 taxpayer has contributed income which was previously subject to taxation under Chapter 62 of  
6 the General Laws and constituted wages or was subject to voluntary withholding.

7 Section 2 of Chapter 62B of the General Laws, as appearing in the 2009-2010  
8 Official Edition, is hereby amended by inserting in place thereof the following: — hundred and  
9 five of said code and subject to federal withholding, except those periodic payments and non-  
10 periodic distributions which qualify under Subparagraph (E) (1) of paragraph (2) of subsection  
11 (a) of section 2 of chapter 62 of the General Laws, and.

12 SECTION 2 of paragraph (2) the provisions of this act shall be effective for all  
13 tax years beginning on or after January 1st.