

HOUSE No. 2667

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act providing an income tax deduction for losses incurred in playing the Massachusetts lottery..

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
2 hereby amended by adding the following paragraph:

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