## The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act providing for certain income tax exemption..

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

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	Paragraph (b) of Part B of	section 3 of chapter 62 of the	General Laws, as appearing in
1	i ulugiupii (0) of i ult D of	Section 5 of enapter 02 of the	Seneral Laws, as appearing in

2 the 2002 Official Edition, is hereby amended by adding the following subparagraph:—

3 (6) An amount equal to 25 per cent of fees paid for health insurance by persons 55 years

4 of age or older.