

# HOUSE . . . . . No. 2743

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## The Commonwealth of Massachusetts

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In the Year Two Thousand Nine  
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An Act providing for an income tax deduction for prescription drug costs..

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

1            Paragraph (a) of part B of Section 3 of chapter 62 of the General Laws, as appearing in  
2   the 2000 Official Edition, is hereby amended by adding the following subparagraph:—(14) An  
3   amount equal to the amount by which payments by the taxpayer for prescription drugs exceeds  
4   7 1/2 per cent of the taxpayers Massachusetts adjusted gross income, exclusive of this deduction.