

HOUSE No. 2744

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

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 71/2 per cent of the taxpayers Massachusetts adjusted gross income, exclusive of this deduction.