

**HOUSE . . . . . No. 2754**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act relative to legislation to exclude health insurance premiums by retirees from the income tax..

*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 subsection B of section 3 of chapter 62 of the General  
2 Laws, as appearing in the 2002 Official Edition, is hereby amended by adding the following  
3 subparagraph:—(14) All sums deducted from payments from any annuity, pension, endowment  
4 or retirement fund of the United States government, the commonwealth or any political  
5 subdivision thereof including the optional retirement system established by section 40 of chapter  
6 15A for the purpose of providing health insurance under the provisions of chapter 32A or 32B;  
7 provided, however, that in the case that such sums are deducted from any contributory annuity,  
8 pension, endowment or retirement fund of the United States government or the commonwealth  
9 or any political subdivision thereof, to which the retiree had contributed, the amount to be  
10 deducted from the Part B adjusted gross income in determining the Part B taxable income shall  
11 not in the aggregate exceed \$2.000.