

**HOUSE . . . . . No. 2792**

---

---

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the Year Two Thousand Nine**  
\_\_\_\_\_

An Act relative to applying the income tax to bribes and monies gained from illegal activities..

*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. Subsection (b) of section 2 of chapter 62 of the General Laws, as appearing  
2 in the 2006 Official Edition, is hereby amended, in line 229, by striking out the words “gross  
3 income.” and inserting in place thereof the following words:- gross income, provided that Part B  
4 gross income shall include bribes, corrupt gifts and any income gained through illegal activities.