

HOUSE No. 2820

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act to exempt certain veterans from the state 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. Subparagraph (4) of paragraph (2) of subsection B of section three of
2 chapter sixty-two of the General Laws is hereby amended by striking out subparagraph (4) and
3 inserting in place thereof the following section:—

4 (4) All sums deducted from wages as contributions to an annuity, pension, endowment or
5 retirement fund of the United States government, the Commonwealth or any political subdivision
6 thereof, and any income from any contributory annuity, pension, endowment or retirement fund
7 of the United States government, the Commonwealth, or any political subdivision thereof, or any
8 other income from a contributory annuity, pension, endowment or retirement fund of any other
9 state or any political subdivision thereof, provided that income from any such similar fund
10 established under the laws of the Commonwealth is not subject to taxation in such other state or
11 political subdivision, or any income from any retirement allowance payable under section 58 of
12 chapter 32 of the General Laws.

13 SECTION 2. This act shall be effective for taxable years beginning January first, 2009.