The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to certain tax deductions.

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

- Section 1. Chapter 163 of the acts of 2005 is hereby amended by adding the following
- 2 section:
- 3 Section 66. Section 5 shall apply to taxable years beginning on or after January 1, 2000.