

HOUSE No. 2900

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to the tax treatment of pensions..

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 (E) of paragraph (2) of Subsection (a) of section 2 of chapter
2 62 of the General Laws, as appearing in the 2000 Official Edition, is hereby amended by adding
3 the following words:—“; provided, however, this deduction otherwise allowable under this
4 subparagraph attributable to one taxpayer shall not in the aggregate exceed \$50,000.”

5 SECTION 2. Subparagraph (F) of said paragraph (2) of subsection (a) of said section 2 of
6 said chapter 62, as so appearing, is hereby amended by adding the following sentence:—“In no
7 event shall the aggregate of the otherwise allowable deductions of this subparagraph attributable
8 to any one taxpayer exceed \$50,000.”