The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act providing for an income tax deduction for certain payments to cities and towns..

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

- Paragraph (a) of Part B of section 3 of chapter 62 of the General Laws, as most recently
- 2 amended by section 42 of chapter 139 of the acts of 2006, is hereby further amended by adding
- 3 the following subparagraph:-
- 4 (16) An amount equal to water, sewer and rubbish removal fees paid by the taxpayer to a
- 5 city or town.