

SENATE No. 1233

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act exempting certain veterans from 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 (a) of subsection B of section 3 of chapter
2 62 of the General Laws, is hereby amended by striking out subparagraph (4) in its entirety and
3 inserting in place thereof the following subparagraph:-

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, including the optional retirement system established by section forty of chapter fifteen
7 A, provided, that the deduction for such contributions and the deductions otherwise allowable
8 under subparagraph (3) hereof attributable to any one taxpayer shall not in the aggregate exceed
9 \$2,000, and any income from any contributory annuity, pension, endowment or retirement fund
10 of the United States government or the commonwealth, or any political subdivision thereof, to
11 which the employee has contributed, or any other income from a contributory annuity, pension,
12 endowment or retirement fund of any other state or any political subdivision thereof, provided
13 that income from any such similar fund established under the laws of the commonwealth is not

14 subject to taxation in such other state or political subdivision, or any income from any retirement
15 allowance payable under section 58 of chapter 32 of the General Laws.

16 SECTION 2. This act shall be effective for taxable years beginning January 1, 2009.