SENATE DOCKET, NO. 1002 FILED ON: 1/13/2009

SENATE . . . . . No. 1361

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to state tax deductions for gambling losses..

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. Notwithstanding any general or special law to the contrary, any resident of the Commonwealth required to report gambling earnings as income on their state income tax form shall be allowed to offset those winnings by claiming an itemized deduction for any gambling losses sustained during the taxable year for which they are filing, to the extent allowable under federal law; provided, however, that the individual must also itemize these deductions on his federal income tax return.