

**HOUSE . . . . . No. 3014**

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The Commonwealth of Massachusetts

PRESENTED BY:

*Angelo M. Scaccia*

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to the tax treatment of pensions.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Angelo M. Scaccia</i>	<i>14th Suffolk</i>	<i>1/21/2011</i>

**HOUSE . . . . . No. 3014**

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By Mr. Scaccia of Boston, a petition (accompanied by bill, House, No. 3014) of Angelo M. Scaccia relative to tax deductions on certain pensions. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2900 OF 2009-2010.]

The Commonwealth of Massachusetts

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**In the Year Two Thousand Eleven**  
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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.”