HOUSE DOCKET, NO. 2174 FILED ON: 1/17/2013

# HOUSE . . . . . No. 2726

## 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: |
|---|---|---|
| *Angelo M. Scaccia* | *14th Suffolk* | *1/17/2013* |

HOUSE DOCKET, NO. 2174 FILED ON: 1/17/2013

# HOUSE . . . . . No. 2726

By Mr. Scaccia of Boston, a petition (accompanied by bill, House, No. 2726) of Angelo M. Scaccia relative to tax deductions on certain pensions. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *3014* OF 2011-2012.]

## The Commonwealth of Massachusetts

**In the Year Two Thousand Thirteen**

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:*

SECTION 1. Subparagraph (E) of paragraph (2) of Subsection (a) of section 2 of chapter 62 of the General Laws, as appearing in the 2000 Official Edition, is hereby amended by adding the following words:— "; provided, however, this deduction otherwise allowable under this subparagraph attributable to one taxpayer shall not in the aggregate exceed $50,000."

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