

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:

Angelo M. Scaccia

DISTRICT/ADDRESS:

14th Suffolk

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:

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.”