

SENATE No. 1488

The Commonwealth of Massachusetts

PRESENTED BY:

Donald F. Humason, Jr.

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 gun safe tax deductions.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>
<i>Josh S. Cutler</i>	<i>6th Plymouth</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>Viriato M. deMacedo</i>	<i>Plymouth and Barnstable</i>
<i>Todd M. Smola</i>	<i>1st Hampden</i>
<i>Paul R. Heroux</i>	<i>2nd Bristol</i>

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By Mr. Humason, a petition (accompanied by bill, Senate, No. 1488) of Donald F. Humason, Jr., Josh S. Cutler, Bruce E. Tarr, Viriato M. deMacedo and other members of the General Court for legislation relative to gun safe tax deductions. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act relative to gun safe tax deductions.

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. Paragraph (a) of Part B of section 3 of chapter 62 of the General Laws, as most
2 recently amended by section 62 of chapter 68 of the acts of 2011, is hereby further amended by
3 adding the following subparagraph:-

4 (17) The amount equal to the amount of a purchase of a gun safe; provided however, that
5 such deduction shall not exceed \$2,000 for a single person, for a married person filing a separate
6 return of a head of household, or a married couple filing a joint return.