

**SENATE . . . . . No. 1540**

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**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>Steven S. Howitt</i>	<i>4th Bristol</i>	<i>2/3/2017</i>
<i>Todd M. Smola</i>	<i>1st Hampden</i>	<i>2/3/2017</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>	<i>2/3/2017</i>
<i>Sheila C. Harrington</i>	<i>1st Middlesex</i>	<i>2/3/2017</i>
<i>Ryan C. Fattman</i>	<i>Worcester and Norfolk</i>	<i>2/3/2017</i>
<i>John C. Velis</i>	<i>4th Hampden</i>	<i>2/3/2017</i>

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By Mr. Humason, a petition (accompanied by bill, Senate, No. 1540) of Donald F. Humason, Jr., Steven S. Howitt, Todd M. Smola, Susan Williams Gifford and other members of the General Court for legislation relative to gun safe tax deductions. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1488 OF 2015-2016.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
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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 2014, 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.