

**HOUSE . . . . . No. 2490**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Jonathan Hecht***

*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 simplifying the tax treatment of individual retirement accounts.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Jonathan Hecht</i>	<i>29th Middlesex</i>	<i>1/17/2019</i>
<i>Stephan Hay</i>	<i>3rd Worcester</i>	<i>1/30/2019</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	<i>1/23/2019</i>
<i>Denise Provost</i>	<i>27th Middlesex</i>	<i>1/31/2019</i>
<i>Angelo M. Scaccia</i>	<i>14th Suffolk</i>	<i>2/1/2019</i>
<i>Bud L. Williams</i>	<i>11th Hampden</i>	<i>1/30/2019</i>

**HOUSE . . . . . No. 2490**

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By Mr. Hecht of Watertown, a petition (accompanied by bill, House, No. 2490) of Jonathan Hecht and others relative to the tax treatment of individual retirement accounts. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
\_\_\_\_\_

An Act simplifying the tax treatment of individual retirement accounts.

*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 (F) of paragraph (2) of subsection (a) of section 2 of chapter  
2 62 of the General Laws, as appearing in the 2016 Official Edition, is hereby amended by striking  
3 out the words “sections four hundred and eight or” and inserting in place thereof the following  
4 word:- section.

5           SECTION 2. Subsection (b) of section 5 of said chapter 62 is hereby further amended by  
6 striking out the following words:- “or any individual retirement account qualifying under section  
7 four hundred and eight of the Code”

8           SECTION 3. Sections 1 and 2 shall be effective for taxable years beginning on or after  
9 January 1, 2019.