

**HOUSE . . . . . No. 5260**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Lindsay N. Sabadosa and Joanne M. Comerford*

*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 equal state tax treatment for foreign Social Security-equivalent benefits.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Lindsay N. Sabadosa</i>	<i>1st Hampshire</i>	<i>2/10/2026</i>
<i>Joanne M. Comerford</i>	<i>Hampshire, Franklin and Worcester</i>	<i>2/10/2026</i>

**HOUSE . . . . . No. 5260**

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By Representative Sabadosa of Northampton and Senator Comerford, a joint petition (subject to Joint Rule 12) of Lindsay N. Sabadosa and Joanne M. Comerford relative to taxation of certain foreign government pension benefits. Revenue.

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**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Fourth General Court  
(2025-2026)**

An Act relative to equal state tax treatment for foreign Social Security-equivalent benefits.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Paragraph (2) of subsection (a) of section 2 of chapter 62 of the General Laws, as  
2 appearing in the 2024 Official Edition, is hereby amended by striking out subparagraph (H) and  
3 inserting in place thereof the following subparagraph:-

4 (H) Social security benefits included in federal gross income under section 86 of the  
5 Code and foreign government pension benefits that are the equivalent of United States Social  
6 Security benefits, as recognized by a reciprocal tax treaty between the United States and a  
7 foreign country.