HOUSE DOCKET, NO. 1598 FILED ON: 1/20/2011

HOUSE . . . . . No. 1680

The Commonwealth of Massachusetts

PRESENTED BY:

Viriato Manuel deMacedo

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 exempting certain veterans from state tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Viriato Manuel deMacedo	*1st Plymouth*
Sheila C. Harrington	*1st Middlesex*

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By Mr. deMacedo of Plymouth, a petition (accompanied by bill, House, No. 1680) of Viriato Manuel deMacedo and Sheila C. Harrington relative to exempting certain veterans from state tax. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act relative to exempting certain veterans from state tax.

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

SECTION 1. Subparagraph (4) of paragraph (a) of subsection B of section 3 of chapter 62 of the General Laws, as appearing in the 2008 Official Edition, is hereby amended by striking out subparagraph (4) and inserting in place thereof the following subparagraph:-

(4) All sums deducted from wages as contributions to an annuity pension, endowment or retirement fund of the United States government, the commonwealth or any political subdivision thereof, including the optional retirement system established by section 40 of chapter 15A; provided, that the deduction for such contributions and the deductions otherwise allowable under subparagraph (3) hereof attributable to any one taxpayer shall not in the aggregate exceed $2,000, and any income from any contributory annuity, pension, endowment or retirement fund of the United States government or the commonwealth, or any political subdivision thereof, to which the employee has contributed, or any other income from a contributory annuity, pension, endowment or retirement fund of any other state or any political subdivision thereof; provided, that income from any such similar fund established under the laws of the commonwealth is not

14 subject to taxation in such other state or political subdivision, or any income from any retirement

15 allowance payable under section 58 of chapter 32.

16 SECTION 2. This act shall be effective for taxable years beginning January 1, 2011.