

---

---

By Messrs. Lawless of Worcester and DePari of Worcester, petition of John J. Lawless and Domenic V. DePari that deductions from income taxes be permitted for accidental losses occurring during the year nineteen hundred and fifty-five and which were not compensated for by insurance. Taxation.

---

---

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Six.

AN ACT PERMITTING DEDUCTIONS FROM INCOME TAX OF CERTAIN ACCIDENTAL LOSSES OCCURRING DURING THE YEAR NINETEEN HUNDRED AND FIFTY-FIVE NOT COMPENSATED FOR BY INSURANCE OR OTHERWISE.

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

1 Any person who, during the calendar year nineteen  
2 hundred and fifty-five, suffered a casualty loss from  
3 accidental means, such as fire, storm, shipwreck, theft,  
4 flood, tornado, hurricane, torrential rains, or other  
5 violent act of nature or other accidental means, shall be  
6 allowed a deduction for such loss from the tax on his or  
7 her income for the year nineteen hundred and fifty-  
8 five, in any amount not compensated by insurance or  
9 other reimbursement. Any taxpayer who has a casualty  
10 loss which together with other deductions and exemp-  
11 tions is greater than his or her income for nineteen hun-  
12 dred and fifty-five shall be allowed to carry this amount  
13 over to the next income tax year on income of nineteen  
14 hundred and fifty-six and deduct said losses from income  
15 before paying tax.

