

SENATE No. 438

To accompany the petition of Silvio O. Conte for legislation to exempt from the income tax law the income from certain pensions and contributions to federal pension and retirement funds. Taxation.

The Commonwealth of Massachusetts

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

AN ACT EXEMPTING FROM THE INCOME TAX LAW INCOME FROM CERTAIN PENSIONS AND CONTRIBUTIONS TO FEDERAL PENSION OR RETIREMENT FUNDS.

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 (g) of section 8 of chapter 62 of the Gen-
2 eral Laws, as amended by section 2 of chapter 83 of
3 the acts of 1947, is hereby further amended by adding
4 after the word "fund", in line 5, the following:—
5 , and sums deducted from wages or salaries of em-
6 ployees of the United States government as contribu-
7 tions to a federal annuity, pension or retirement fund,
8 —so as to read as follows:— (g) Income from an
9 annuity, pension or endowment exempted by section
10 nineteen or forty-one of chapter thirty-two, and all
11 sums exempted by either of said sections by virtue of
12 their being deducted from wages as contributions to
13 an annuity, pension or endowment fund, and sums
14 deducted from wages or salaries of employees of the
15 United States government as contributions to a federal
16 annuity, pension or retirement fund.

