

HOUSE No. 1691

By Mr. Aguiar of Swansea, petition of Antone S. Aguiar, Jr., for legislation to authorize the deduction of alimony from gross income under the income tax laws. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Four.

AN ACT PROVIDING FOR TREATMENT OF ALIMONY PAYMENTS UNDER THE MASSACHUSETTS DEFINITION OF GROSS INCOME.

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 2 of chapter 62 of the General Laws, as most recently
2 amended by section 5 of chapter 555 of the acts of 1971, is
3 hereby further amended by adding after subsection (b) the
4 following subsection: —

5 (c) The payor of alimony shall be allowed to deduct the same
6 from gross income on the same basis as provided for in the code.

HOUSE

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