

HOUSE No. 158

Accompanying the sixth recommendation of the State Lottery Commission (House, No. 152). Taxation.

The Commonwealth of Massachusetts

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

AN ACT CHANGING THE DEFINITION OF MASSACHUSETTS 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 62, Section 2(a)(2) of the General Laws as inserted by
- 2 Section 5 of Chapter 555 of the Acts of 1971 is hereby amended
- 3 by adding at the end thereof the following new paragraph:
- 4 (G) Income received resulting from wages made with the state
- 5 lottery commission pursuant to Section 24 of Chapter 10 of the
- 6 General Laws but only to the extent such income is not in excess
- 7 of losing wagers made pursuant to said Section 24 of Chapter 10.

