

By Mr. Manning of Milton, petition of M. Joseph Manning for legislation to provide deductions in the computation of personal income taxes for certain expenses. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT PROVIDING A DEDUCTION IN THE COMPUTATION OF PERSONAL INCOME TAX OF EXPENSES FOR PRODUCTION OF 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 1. Section 2 of chapter 62 of the General Laws,  
2 as appearing in section 5 of chapter 555 of the acts of 1971, is  
3 hereby amended by striking out clause (b) and inserting in  
4 place thereof the following clause: —

5 (b) Adjusted gross income means gross income, as defined in  
6 clause (a), less the deductions allowed under section sixty-two,  
7 section two hundred and twelve and section four hundred and  
8 four of the Code; provided, however, the following deductions  
9 shall not be allowed:

10 1. The deduction for long-term capital gains allowed by  
11 section twelve hundred and two of the Code.

12 2. The deductions allowed to life tenants and income bene-  
13 ficiaries by paragraph (6) of section sixty-two of the Code  
14 insofar as such deductions are allowed to a trust or estate  
15 subject to taxation under this chapter.

16 3. The deduction for moving expenses allowed by section  
17 two hundred and seventeen of the Code to to the extent that  
18 such expenses relate to moving to a new principal place of

19 work where the income from such work is not subject to  
20 taxation in the commonwealth.

21 4. Any deduction allowed by Subchapter S of the Code.

22 5. Any deduction relating or allowable to any income not  
23 subject to taxation under this chapter.

1 SECTION 2. This act shall apply to the taxable years com-  
2 mencing on and after January first, nineteen hundred and  
3 seventy-one.