

# HOUSE . . . . . No. 878

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By Mr. Reinstein of Revere, petition of William G. Reinstein relative to exempting certain unearned income of persons sixty-five years of age or older from the income tax. Taxation.

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## The Commonwealth of Massachusetts

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

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AN ACT RELATIVE TO TAXATION OF UNEARNED INCOME OF CERTAIN ELDERLY PERSONS.

*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 (2) of subsection (a) of section 2 of chapter 62 of
- 2 the General Laws, as most recently amended by section 25 of
- 3 chapter 488 of the acts of 1986, is hereby further amended by
- 4 adding the following subparagraph: —
- 5 (I) Unearned income of persons sixty-five years of age or older
- 6 to the extent included in federal gross income.

