

HOUSE No. 2765

By Mr. Thompson of Cambridge, petition of Alvin E. Thompson and another for legislation to authorize the deduction of union dues under the income tax laws of the Commonwealth. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO ALLOW AN INCOME TAX DEDUCTION FOR UNION DUES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 The following new subsection (8) is hereby added to
2 paragraph (a) of subsection B of Section 3 of Chapter 62 of the
3 General Laws, as most recently amended by Chapter 848 of the
4 Acts of 1974: —

5 (8) All sums paid as dues during the taxable year to a labor
6 organization within the meaning of Chapter 150A, Section 2 of
7 the General Laws or to an employee organization within the
8 meaning of Section 1 of Chapter 150E of the General Laws.

