

# HOUSE . . . . . No. 4634

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By Mr. Tobin of Quincy, petition of A. Stephen Tobin for legislation to authorize an income tax deduction for the amount of sewer use fees paid to municipalities. 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 PROVIDING FOR A CERTAIN INCOME TAX DEDUCTION.

*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 (a) of subsection B of section 3 of chapter 62 of the
- 2 General Laws, as appearing in the 1988 Official Edition is hereby
- 3 amended by adding the following subparagraph: —
- 4 (10) the amount of sewer use fees paid to any city, town or
- 5 district.

