

# HOUSE . . . . . No. 5199

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By Mr. Hermann of North Andover, petition of Joseph N. Hermann that social security benefits be exempt from the state income tax. Taxation.

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## The Commonwealth of Massachusetts

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In the Year One Thousand Nine Hundred and Eighty-Five.

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### AN ACT EXEMPTING SOCIAL SECURITY BENEFITS FROM THE STATE INCOME TAX.

*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 most recently amended by section 20 of chapter  
3 233 of the acts of 1983, is hereby further amended by adding the  
4 following clause: —

5 (10) In the case of an individual taxpayer, whether single or  
6 married, an exemption equal to the amount of social security  
7 benefits received from the federal government.

