

# HOUSE . . . . . No. 2764

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, August 23, 1951.

The committee on House Ways and Means, to whom was referred so much of the message from His Excellency the Governor submitting the annual budget of estimates, requests and recommendations for appropriations or other authorizations for expenditures by the Commonwealth during the fiscal year July 1, 1951 to June 30, 1952 (House, No. 1) as relates to the elimination from the state income tax of the deduction for federal taxes paid, report the accompanying bill (House, No. 2764).

For the committee,

FRED C. HARRINGTON.

Representatives SMITH of Holbrook, TILDEN of Scituate, WOOD of Easton, CHAMBERLAIN of Springfield and GILES of Methuen dissenting.

## The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE ELIMINATION FROM THE STATE INCOME TAX OF THE DEDUCTION FOR FEDERAL AND OTHER INCOME TAXES PAID.

*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. Subsection (c) of section 6 of chapter 62  
2 of the General Laws, as amended, is hereby further  
3 amended by inserting after the word "taxes" in the  
4 first line, the words: — , other than income taxes, —  
5 so as to read as follows: — (c) *Certain taxes paid.* —  
6 All taxes, other than income taxes, paid within the  
7 year to the United States or any other nation, or to  
8 any state, county, city, town or district, in respect  
9 of the profession, employment, trade or business, or  
10 the property held or used in connection therewith, but  
11 not including assessments for betterments.

1 SECTION 2. Any provisions of section eighteen of  
2 chapter fifty-eight of the General Laws, or any other  
3 provision of law to the contrary notwithstanding,  
4 shall be retained by the commonwealth, in addition  
5 to the sums specified in said section eighteen of chap-  
6 ter fifty-eight, a sum determined by the commis-  
7 sioner to be the amount of increased revenue from  
8 the normal tax as a result of section one of this act.  
9 Said sum shall be transferred by the comptroller to  
10 the General Fund.