

HOUSE No. 2401

By Mr. DeLeo of Winthrop, petition of Robert A. DeLeo and other members of the General Court for legislation to provide for the deduction of water and sewer costs under the income tax law of the Commonwealth. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR THE DEDUCTION OF WATER AND SEWER COSTS FROM STATE INCOME TAXATION.

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 3 of chapter 62 of the General Laws is hereby amended
- 2 by inserting after paragraph (5) the following paragraph: —
- 3 (6) An amount equal to the payments made for water and sewer
- 4 costs by an individual for his principal place of residence pro-
- 5 vided such residence is located in the commonwealth.

