

HOUSE No. 2152

By Mr. Coon of Andover, petition of Gary M. Coon, Bruce E. Tarr, Peter E. Madden, Kevin Poirier and David M. Peters for legislation to tax "Part B" income at the rate of five and one-half per cent. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO TAXABLE INCOME.

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. Section 4 of chapter 62 of the General Laws, as
2 appearing in the 1992 Official Edition, is hereby amended by
3 striking out subsection (b) and inserting in place thereof the
4 following subsection: —
5 (b) Part B taxable income shall be taxed at the rate of five
6 and one-half percent.

1 SECTION 2. This act shall be effective January 1, 1995.

