

SENATE No. 198

By Mr. Hammond, a petition of George D. Hammond for legislation to clarify the law providing for exemption from the state income tax of retirements benefits under the Railroad Retirement Act and benefit payments under the Social Security Act. Taxation.

The Commonwealth of Massachusetts

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

AN ACT CLARIFYING THE LAW PROVIDING FOR EXEMPTION FROM THE STATE INCOME TAX OF RETIREMENT BENEFITS UNDER THE RAILROAD RETIREMENT ACT AND BENEFIT PAYMENTS UNDER THE SOCIAL SECURITY ACT.

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 (h) of section 8 of chapter 62 of the General
2 Laws, as most recently amended by section 4 of chapter 625
3 of the acts of 1945, is hereby amended by adding at the end
4 the following: — and retirement benefits under the railroad re-
5 tirement act and benefit payments under the social security
6 act.

