

# HOUSE . . . . . No. 1411

By Mr. Cox of Lowell (by request), petition of Walter Yaffa for legislation to further regulate certain tax liabilities. Taxation.

## The Commonwealth of Massachusetts

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

AN ACT RELATING TO TAX LIABILITIES.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Chapter 151 section 36 is hereby amended by adding the  
2 following sentences: — Nothing in this section shall prevent  
3 benefits payable under this chapter from being assigned or  
4 reduced for payment of estimated or current income tax liabilities  
5 to the United States or to the Commonwealth of Massachusetts.  
6 Withholding of taxes from benefits payable shall only be at the  
7 direction of the recipient of such benefits in writing and shall be  
8 limited as follows:

9 United States maximum 20% of benefits

10 Massachusetts maximum 5% of benefits

11 This amendment shall become effective 6 months after passage  
12 or, if necessary, 3 months after approval of enabling Federal  
13 legislation, if later.

