

# HOUSE . . . . . No. 3220

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By Mr. Serra of Boston, petition of Emanuel G. Serra that winnings from legal gambling by persons sixty-five years of age or older be exempt from the income tax. Taxation.

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## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Eight.

AN ACT EXEMPTING THE WINNINGS FROM LEGAL GAMBLING FOR PERSONS SIXTY-FIVE OR OVER FROM THE STATE INCOME TAX.

*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 (b) of section B of section 3 of chapter 62 of the  
2 General Laws, as appearing in section 5 of chapter 555 of the acts  
3 of 1971, is hereby amended by adding the following  
4 subparagraph:—

5 (7) An amount equal to the winnings from legal gambling for  
6 taxpayers who are 65 years of age or older.

