

HOUSE No. 2889

By Mr. Donato of Medford, petition of Paul J. Donato for legislation to provide for an income tax deduction for persons fifty-five years of age or older. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

AN ACT PROVIDING FOR CERTAIN INCOME TAX EXEMPTION.

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 Part B of Section 3 of Chapter 62 of the General
- 2 Laws, as appearing in the 2002 Official Edition, is hereby amended
- 3 by adding the following subparagraph:—
- 4 (6) An amount equal to 25 per cent of fees paid for health insur-
- 5 ance by persons 55 years of age or older.