

# HOUSE . . . . . No. 2938

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By Representative Hall of Westford and Senator Panagiotakos, joint petition of Geoffrey D. Hall, James E. Timilty and another for legislation to provide for an income tax deduction for benefits repaid that were included as income in the previous taxable year. Revenue. [Local Approval Received.].

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## The Commonwealth of Massachusetts

### PETITION OF:

Geoffrey D. Hall  
Steven C. Panagiotakos

Hank Darmetko

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In the Year Two Thousand and Seven.

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AN ACT RELATIVE TO 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 Chapter 62 of the 2002 Official Edition of the General Laws is
- 2 hereby amended by inserting after section 5A the following
- 3 section:—
- 4 Section 5B. The commissioner shall require that returns filed pur-
- 5 suant to chapter sixty-two contain a line to allow the taxpayer to
- 6 obtain a deduction for benefits repaid that were included as income
- 7 in the previous taxable year.