

SENATE NO. 1825

AN ACT RELATIVE TO STATE TAX DEDUCTIONS FOR GAMBLING LOSSES

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

- 1 SECTION 1. Notwithstanding any general or special law to the contrary, any resident of the
- 2 Commonwealth required to report gambling earnings as income on their state income tax form shall be
- 3 allowed to offset those winnings by claiming an itemized deduction for any gambling losses sustained
- 4 during the taxable year for which they are filing, to the extent allowable under federal law; provided,
- 5 however, that the individual must also itemize these deductions on his federal income tax return.