

**HOUSE . . . . . No. 2900**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***David K. Muradian, Jr.***

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*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to gun safe deductions.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>David K. Muradian, Jr.</i>	<i>9th Worcester</i>	<i>1/17/2023</i>

**HOUSE . . . . . No. 2900**

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By Representative Muradian of Grafton, a petition (accompanied by bill, House, No. 2900) of David K. Muradian, Jr. for legislation to provide an income tax deduction for purchases of gun safes. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3014 OF 2021-2022.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
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An Act relative to gun safe deductions.

*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

2 1. Paragraph (a) of Part B of section 3 of chapter 62 of the General Laws, as appearing in  
3 the 2012 Official Edition, is hereby further amended by adding the following subparagraph:-

4 (17) The amount equal to the amount of a purchase of a gun safe; provided however, that  
5 such deduction shall not exceed \$2,000 for a single person, for a married person filing a separate  
6 return of a head of household, or a married couple filing a joint return.