

**HOUSE . . . . . No. 3753**

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The Commonwealth of Massachusetts

PRESENTED BY:

***Garrett J. Bradley and Barbara L'Italien***

*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 ABLE accounts.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Garrett J. Bradley</i>	<i>3rd Plymouth</i>
<i>Barbara L'Italien</i>	<i>Second Essex and Middlesex</i>
<i>Timothy R. Madden</i>	<i>Barnstable, Dukes and Nantucket</i>

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By Representative Bradley of Hingham and Senator L'Italien, a joint petition (subject to Joint Rule 12) of Garrett J. Bradley, Barbara L'Italien and Timothy R. Madden relative to ABLE accounts. Children, Families and Persons with Disabilities.

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The Commonwealth of Massachusetts

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**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**  
\_\_\_\_\_

An Act relative to ABLE accounts.

*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. Section 29 of Chapter 15C of the General Laws, as inserted by Section 2 of  
2 Chapter 226 of the Acts of 2014, is hereby amended by the following 2 subsections:

3 (i) It is the intention of the general court that the achieving a better life experience  
4 program shall qualify as a “qualified ABLE program” as defined in Section 529A of the federal  
5 Internal Revenue Code, as amended. Any provision of this chapter determined by the authority to  
6 be in conflict with any requirement of the federal Internal Revenue Code, as amended, as  
7 applicable to a qualified ABLE program shall be superseded by the requirements of such  
8 applicable provision to the extent necessary to assure that the program meets requirements for  
9 tax-advantaged status under said Section 529A or any successor provision thereto, as reflected in  
10 regulations promulgated by the authority or in any agreements with the authority applicable to  
11 the achieving a better life experience program.

12

13 (j) Any requirement of this section determined to be more restrictive than or duplicative  
14 of the requirements of said Section 529A of the federal Internal Revenue Code, as amended,  
15 including without limitation the definition of an individual with a disability, the definition of  
16 qualified disability expenses and the requirements for a disability verification, may be modified  
17 by the authority by regulation or in any agreements with the authority applicable to the achieving  
18 a better life experience program.

19 SECTION 2. The requirements of subsection (b) of section 33 of chapter 226 of the acts  
20 of 2014 are deemed satisfied by Section 103 of the federal Achieving a Better Life Experience  
21 Act of 2014, and sections 2 and 21 of chapter 226 of the acts of 2014 are hereby declared  
22 effective.