

HOUSE No. 1236

By Mr. Casey of Taunton, petition of Talbot T. Tweedy for legislation to exempt veterans of the Spanish American War from the payment of poll taxes and from taxes on certain other property. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Forty-Seven.

AN ACT TO GRANT TAX EXEMPTION TO THE VETERANS OF THE SPANISH AMERICAN WAR.

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 5, chapter 59, of the General Laws is hereby
2 amended by striking out clause twenty-third, as
3 amended, and inserting in the place thereof the fol-
4 lowing clause: —

5 Twenty-third, Soldiers and sailors who served in
6 the military or naval service of the United States in
7 the war of the rebellion, in the Spanish War, in the
8 Philippine Insurrection or the Chinese relief expedi-
9 tion and were honorably discharged or honorably re-
10 leased therefrom shall be assessed for, but shall be
11 exempt at their request from the payment of a poll
12 tax, and, if they are not entitled to exemption under
13 the preceding clause, their property, and the property
14 of their wives or widows, shall be exempt from taxation
15 to the amount of two thousand dollars; and provided,

16 further, that the combined estate, real and personal,
17 of the person so exempted and of the husband or wife
18 of such person does not exceed in value the sum of
19 eight thousand dollars, exclusive of the value of the
20 mortgage interest held by persons other than the per-
21 son to be exempted in such mortgaged real estate as
22 may be included in said combined estate; but if,
23 said combined estate being less than eight thousand
24 dollars, the sum total thereof and of such mortgage
25 interest exceeds two thousand dollars, the amount so
26 exempted shall be two thousand dollars. If the prop-
27 erty of a person entitled to such exemption is taxable
28 in more than one town, or partly without the common-
29 wealth, only such portion of the two thousand dollars
30 exemption shall be made in any town as the value of
31 the property taxable in such town bears to the whole
32 of the taxable property of such person. The widows
33 of soldiers and sailors who served as aforesaid and
34 who lost their lives in the war of the rebellion, in the
35 Spanish War, in the Philippine Insurrection, or in the
36 Chinese relief expedition, shall be entitled to exemp-
37 tion as specified in the preceding clause. No exemp-
38 tion shall be made under this clause of the property of
39 a person not a legal resident of the commonwealth.