

If a school janitor who has served continuously for not less than twenty years in any city or town, where he would be eligible for retirement under the provisions of section forty-four or forty-four A, dies before being retired, his widow shall receive two thirds of the yearly amount of said option B allowance to which such school janitor would have been entitled had he attained age sixty and had his retirement taken place on the date of his death. Said yearly amount shall be paid to such a widow so long as she remains unmarried; provided, that she has been married to such school janitor not less than ten years prior to his death, and that they were living together at the time of his death, or living apart for justifiable cause other than desertion or moral turpitude on the part of the wife. The computation of the actuarial equivalent of the pension payable to any school janitor and the widow under the provisions of said option shall be subject to the supervision and verification by the actuary appointed by the commissioner of insurance in accordance with the provisions of section twenty-one, and the expenses for such service shall be paid by the city or town in which such school janitor was employed.

The provisions of this section shall become effective in a city having a Plan D or Plan E charter by the affirmative vote of two thirds of all the members of the city council, and in the case of any other city by vote of the city council subject to the provisions of its charter, and in a town by a majority vote at an annual town meeting.

*Approved May 15, 1968.*

---

**Chap. 278.** AN ACT EXEMPTING FROM PERSONAL INCOME TAXATION THE COMPENSATION RECEIVED BY MEMBERS OF THE ARMED FORCES WHILE SERVING IN A COMBAT ZONE.

*Be it enacted, etc., as follows:*

SECTION 1. Section 8 of chapter 62 of the General Laws is hereby amended by adding the following paragraph: —

(m) Compensation received by members of the armed forces of the United States while serving in an area which the president of the United States has, by executive order, designated as a combat zone to the extent that such compensation is excluded from gross income under the provisions of the Federal Internal Revenue Code, as amended and in effect for the taxable year.

SECTION 2. Subsection (b) of section 5 of said chapter 62 is hereby amended by striking out the sixth sentence, as appearing in chapter 559 of the acts of 1966.

SECTION 3. Paragraph (1) of section 5B of said chapter 62 is hereby amended by striking out clause (iii), as appearing in section 9 of chapter 698 of the acts of 1966.

SECTION 4. Paragraph (2) of said section 5B of said chapter 62 is hereby amended by striking out clause (iii), as so appearing.

SECTION 5. This act shall apply with respect to taxable years commencing after December thirty-first, nineteen hundred and sixty-eight.

*Approved May 16, 1968.*