

HOUSE No. 197

By Mr. Milano of Melrose, petition of Joseph A. Milano that certain persons in the military or naval service of the United States be temporarily exempted from the payment of poll taxes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR THE TEMPORARY EXEMPTION FROM THE PAYMENT OF POLL TAXES OF CERTAIN PERSONS IN THE MILITARY OR NAVAL SERVICE OF THE UNITED STATES.

1 *Whereas*, The deferred operation of this act would
2 tend to defeat its purpose, which is to provide a tem-
3 porary exemption from the payment of poll taxes
4 assessed upon certain persons in the military or naval
5 service of the United States during the existing na-
6 tional emergency, therefore it is declared to be an
7 emergency law, necessary for the immediate preser-
8 vation of the public convenience.

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. Any inhabitant of the commonwealth
2 who was engaged in the military or naval service of
3 the United States during the existing national emer-
4 gency since January first, nineteen hundred and forty-

5 one and prior to the passage of this act, and any
6 such inhabitant who hereafter engages in said service
7 during said emergency, shall be exempt from the
8 payment of a poll tax assessed on him in any year
9 during any part of which he engages in such service.

1 SECTION 2. All taxes heretofore collected, includ-
2 ing interest and costs paid therewith, which would
3 be exempt from payment under section one, shall,
4 at the request of the person assessed, be refunded by
5 the city or town receiving the same.