

HOUSE No. 201

By Mr. Karelitz of Haverhill, petition of Clarence Karelitz for legislation to exempt persons in the military and naval service of the United States from the payment of poll taxes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO EXEMPT PERSONS IN THE MILITARY AND NAVAL SERVICE OF THE UNITED STATES FROM THE PAYMENT OF POLL TAXES.

1 *Whereas*, The deferred operation of this act would
2 tend to defeat its purpose, which is to exempt im-
3 mediately persons who are serving in the armed forces
4 of the United States during the existing states of war
5 between the United States and certain foreign coun-
6 tries from the payment of poll taxes, therefore it is
7 hereby declared to be an emergency law, necessary for
8 the immediate preservation 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. Inhabitants of the commonwealth liable
2 to be assessed for a poll tax who are engaged in the
3 military or naval service of the United States during
4 the existing states of war between the United States
5 and certain foreign countries, shall be assessed in ac-
6 cordance with law for poll taxes, but shall be exempt

7 from the payment of all poll taxes assessed for the year
8 nineteen hundred and forty-nine and for any subse-
9 quent year during the continuance of said states of
10 war.

1 SECTION 2. All poll taxes assessed in the current
2 year and already collected which would be exempt
3 from payment under section one shall, at the request
4 of the person assessed, be refunded by the city or town
5 receiving the same and charged to the overlay of the
6 current year.