

SENATE No. 600

To accompany the petition of Silvio O. Conte for legislation to make retroactive certain provisions of law relating to the exemption from the income tax law certain contributions to federal pensions or retirement funds. Taxation.

The Commonwealth of Massachusetts

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

AN ACT MAKING RETROACTIVE CERTAIN PROVISIONS OF LAW RELATING TO THE EXEMPTION FROM THE INCOME TAX LAW CERTAIN CONTRIBUTIONS TO FEDERAL PEN- SIONS OR RETIREMENT FUNDS.

1 *Whereas*, The deferred operation of this act would
2 tend to defeat its purpose, which is to make immedi-
3 ately effective the provisions thereof, therefore it is
4 hereby declared to be an emergency law, necessary
5 for the immediate preservation of the public con-
6 venience.

*Be it enacted by the Senate and House of Representatives
in General Court assembled, and by the authority of the
same, as follows:*

1 Chapter 555 of the acts of 1952 is hereby amended
2 by adding at the end the following section:—

3 *Section 2.* This act shall take effect as of January
4 first, nineteen hundred and fifty-two.

