

# HOUSE . . . . . No. 2437

By Mr. Feloney of Cambridge, petition of Robert A. Williams for exempting certain pensions and annuities of persons over sixty-five years of age not exceeding three thousand dollars from the provisions of law relating to the taxation of incomes. Taxation.

## The Commonwealth of Massachusetts

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

AN ACT EXEMPTING CERTAIN PENSIONS AND ANNUITIES IN AN AMOUNT NOT TO EXCEED THREE THOUSAND DOLLARS, FROM THE PROVISIONS OF LAW RELATIVE TO THE TAXATION OF INCOMES.

*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 62 of the General Laws is hereby amended by strik-  
2 ing out paragraph (g) of section 8 thereof, as most recently  
3 amended by chapter 555 of the acts of 1952, and inserting in  
4 place thereof the following paragraph:—

5 (g) Income from an annuity, pension or endowment exempted  
6 by section nineteen or forty-one of chapter thirty-two, and all  
7 sums exempted by either of said sections by virtue of their  
8 being deducted from wages as contributions to an annuity, pen-  
9 sion or endowment fund, and sums deducted from wages or  
10 salaries of employees of the United States government as con-  
11 tributions to a federal annuity, pension or retirement fund.  
12 **Income from an annuity or pension of persons residing**  
13 **in this commonwealth who have attained the age of**  
14 **sixty-five years or over in an amount not to exceed three**  
15 **thousand dollars annually.**

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Twenty-Six

AN ACT TO AMEND THE SEVERAL STATUTES RELATIVE TO THE  
PROVISIONS FOR THE SUPPORT OF THE AGED AND INFLIRM.

ENACTED BY THE SENATE AND HOUSE OF REPRESENTATIVES IN  
COMMITTEE ASSEMBLED, AND BY THE SENATE AND HOUSE

1 Chapter 27A of the General Laws is hereby amended to read  
2 as follows:—

3 (a) There shall be an annuity, pension or allowance, to be  
4 paid by the Commonwealth to any person who is blind, deaf,  
5 dumb, insane or otherwise incapacitated by physical  
6 infirmity, who is unable to support himself, and all  
7 such persons shall be eligible for such annuity, pension or  
8 allowance from the date of their disability to the date of  
9 their death, and such annuity, pension or allowance shall  
10 be paid to the person so entitled, or to his legal representative,  
11 or to his surviving spouse, or to his surviving issue, or to  
12 the person who has the custody of the person so entitled,  
13 if the person so entitled is a minor, and the amount of such  
14 annuity, pension or allowance shall not exceed three  
15 thousand dollars annually.