

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, May 9, 1966.

The committee on Taxation, to whom were referred the petition (accompanied by bill, House, No. 499) of Joseph E. Brett that provision be made for a limited exemption from taxation of real property of totally disabled veterans who were awarded the World War I Victory Medal; the petition (accompanied by bill, House, No. 904) of Anthony D. Tieso for legislation to exempt from taxation certain veterans, their wives, widows, mothers and fathers; the petition (accompanied by bill, House, No. 1547) of John H. Parker for legislation to increase real estate tax exemptions of certain veterans; the petition (accompanied by bill, House, No. 1687) of Charles J. Buffone that provision be made for real estate tax exemptions for certain widows of veterans of World War II or the Korean conflict; the petition (accompanied by bill, House, No. 1688) of Charles J. Buffone that provision be made for granting real estate tax exemptions to certain parents of deceased disabled veterans; the petition (accompanied by bill, House, No. 1690) of Joseph M. Kearney for legislation relative to the exemption from taxation of real estate owned by certain veterans; the petition (accompanied by bill, House, No. 1691) of Thomas W. McGee that provision be made for a tax exemption for veterans receiving a pension for arrested tuberculosis; the petition (accompanied by bill, House, No. 1889) of Thomas Quigley for legislation to exempt certain disabled veterans from the excise tax on motor vehicles; the petition (accompanied by bill, House, No. 1890) of Edward Stephens and Michael Paul Feeney that certain veterans of World War I be given a real estate tax exemption; the petition (accompanied by bill, House, No. 2236) of Mary A. Reynolds for increasing the exemption from taxation of real property of certain widows of veterans of World War I; the petition (accompanied by bill, House, No. 2385) of C. Vincent Shea and Anthony J. Burke for increasing the exemption from real estate taxation of certain disabled veterans, their widows, mothers

and fathers; the petition (accompanied by bill, House, No. 2718) of Lincoln P. Cole, Jr., that provision be made for a real estate tax exemption for certain disabled persons; the petition (accompanied by bill, House, No. 2719) of R. C. O'Brien that widows of veterans of the Vietnam emergency be granted certain real estate tax exemptions; and the petition (accompanied by bill, House, No. 3004) of William H. Green for extending the exemption from taxation for veterans of war-time service to certain totally disabled veterans, report the accompanying Order (House, No. 3579).

For the committee,

MICHAEL CATINO.

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1 *Ordered*, That the Joint Committee on Taxation be authorized
2 to sit during the recess of the general court for the purpose of
3 making an investigation and study of the subject matter of
4 current house documents numbered 499, providing for a limited
5 exemption from taxation of real property of totally disabled
6 veterans of World War I; 904, exempting from taxation certain
7 veterans, their wives, widows, mothers and fathers; 1547, in-
8 creasing the real estate tax exemption of certain veterans; 1687,
9 providing a real estate tax exemption to certain widows of vet-
10 erans of World War II or the Korean conflict; 1688, providing
11 a real estate tax exemption to certain parents of deceased dis-
12 abled veterans; 1690, relative to the exemption from taxation
13 of real estate owned by certain veterans; 1691, providing for a
14 tax exemption for veterans receiving a pension for arrested tuber-
15 culosis; 1889, providing for the exemption of excise tax on motor
16 vehicles owned, operated, and registered to disabled veterans
17 with at least ten per cent disability; 1890, providing a certain
18 real estate tax exemption to certain World War I veterans,
19 2236, increasing the exemption from taxation of certain real
20 property of certain widows of World War I veterans; 2385, in-
21 creasing the exemption from taxation for certain disabled vet-
22 erans, their widows, mothers and fathers; 2718, providing for a
23 real estate tax exemption for certain disabled persons; 2719, ex-
24 tending partial exemption from taxation to widows of veterans
25 of the Vietnam emergency; and 3004, extending the exemption
26 from taxation for veterans of war-time service to certain totally
27 disabled veterans.

28 Said commission shall be provided with quarters in the state
29 house or elsewhere, may hold public hearings, may travel within
30 the commonwealth, and may expend for clerical and other serv-
31 ices and expenses such sums as may be appropriated therefor.
32 Said commission shall report to the general court the results of
33 its investigation and study, and its recommendations, if any,
34 together with drafts of legislation necessary to carry such recom-
35 mendations into effect, by filing the same with the clerk of the
36 house of representatives on or before the last Wednesday of
37 December, nineteen hundred and sixty-six.

The Constitution of the United States

The Constitution of the United States is the supreme law of the land. It is the foundation of the government and the rights of the people. It is the document that defines the structure and powers of the federal government and the relationship between the federal government and the states.

The Constitution is divided into seven articles. Article I establishes the legislative branch, the United States Congress, which consists of the House of Representatives and the Senate. Article II establishes the executive branch, the office of the President. Article III establishes the judicial branch, the Supreme Court and the lower federal courts. Article IV deals with the relationship between the states and the federal government. Article V provides the process for amending the Constitution. Article VI states that the Constitution is the supreme law of the land. Article VII describes the process of ratification.

The Constitution is a living document that has been interpreted and applied by the courts over time. The Supreme Court has played a crucial role in defining the scope and meaning of the Constitution's provisions. The Constitution is the cornerstone of American democracy and the source of the rights and liberties of all Americans.