

By Mr. Hogan of Everett, petition of William F. Hogan for legislation to provide suitable recognition for residents of the Commonwealth who are veterans of the Vietnam campaign. Social Welfare.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING PECUNIARY RECOGNITION OF VIETNAM VETERANS WHO ARE RESIDENTS OF THE COMMONWEALTH.

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

SECTION 1. There shall be paid in the manner and in accordance with the provisions of chapter four hundred and forty of the acts of nineteen hundred and fifty-three, except insofar as is hereinafter otherwise provided, to each Vietnam veteran, as defined in clause forty-third of section seven of chapter four of the General Laws, and who has received a discharge or release, other than a dishonorable one, from the armed services; provided, that such person shall have been a resident of the commonwealth for a period of not less than six months immediately prior to the time of his entry into service and his enlistment, induction or commission was credited to the quota of Massachusetts under the Federal Selective Service Act, the sums hereinafter specified:—

(a) Four hundred dollars to each such veteran who has performed active service in Vietnam.

(b) Three hundred dollars to all other Vietnam veterans. This act shall be administered by the veterans bonus commission established by chapter four hundred and forty of the acts of nineteen hundred and fifty-three.

Expenditures authorized by this act shall be obligations of the veterans services fund established by chapter six hundred and eight of the acts of nineteen hundred and forty-six and said fund shall be reimbursed insofar as possible by revenue provided by section three of this act.

1 SECTION 2. In the case of the decease of any person who
2 would if alive be entitled to the benefits of this act, the sum
3 named therein shall be paid to his dependents, if any, and
4 otherwise to his heirs-at-law; provided, that if there is more
5 than one dependent or heir-at-law, payments shall in either
6 case be made in such proportions as the commission shall de-
7 termine, and in determining the order of precedence so far
8 as practicable the following order shall be observed: wife and
9 children, mother or father, brother or sister, other dependents;
10 provided, however, that no right or payment under this act
11 shall be subject to the claims of creditors, capable of assign-
12 ment, regarded as assets, legal or equitable, of the estate of the
13 deceased or made the basis for administration thereof.

1 SECTION 3. There is hereby imposed an additional excise
2 tax of one half of one mill for each cigarette sold in the com-
3 monwealth during the period beginning August first, nine-
4 teen hundred and sixty-eight and ending two years from the
5 date of termination of the Vietnam emergency as declared
6 by proper federal authority, the same to be levied and collected
7 as provided in chapter sixty-four C of the General Laws and
8 provisions of said chapter shall apply to said additional ex-
9 cise to the same extent as to the nominal excise levied there-
10 under.

11 Every manufacturer, wholesaler, vending machine operator
12 and unclassified acquirer who, on said August first, has on
13 hand for sale any cigarettes shall, within twenty days there-
14 after, file a complete inventory thereof and pay to the com-
15 missioner of corporations and taxation a tax with respect
16 thereto computed at the rate of one half of one mill per cigar-
17 ette on all cigarettes upon which an excise of only five mills
18 has been previously paid. All the provisions of said chapter
19 sixty-four C relative to the collection, verification and admin-
20 istration of the tax thereunder imposed shall, in so far as per-
21 tinent, be applicable to the tax imposed by this section.