

By Mr. Pickett of Somerville, petition of William A. Pickett relative to an exemption from taxation of income for certain veterans enrolled in institutions of higher education. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy.

AN ACT PROVIDING FOR AN EXEMPTION FROM TAXATION OF INCOME FOR CERTAIN VETERANS ENROLLED IN AN INSTITUTION OF HIGHER EDUCATION.

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 5B of chapter 62 of the General Laws, as most re-
2 cently amended by chapter 557 of the acts of 1969, is hereby
3 further amended by adding after subsection (6) the following
4 subsection:—

5 (7) An exemption equal to the tuition paid within the
6 taxable year, for full-time attendance at an institution of
7 higher education by a married veteran. For the purpose of
8 this subsection, the term veteran shall mean one who has served
9 in the armed forces of the United States on active duty for
10 a period of at least six months and one week commencing
11 after January first, nineteen hundred and sixty and who has
12 resided in the commonwealth for at least six months next pre-
13 ceding such active duty. No such exemption shall be allowed
14 unless such taxpayer shall furnish the commissioner with an
15 affidavit that no part of said tuition has been paid directly or
16 indirectly by his parents.

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of the amount of the debt...

The Commission on the...

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