

HOUSE No. 1043

By Mr. Moriarty of Ware, petition of William E. Moriarty for legislation to provide certain income tax deductions for Massachusetts domiciliaries residing outside the Commonwealth due to service in the armed forces. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Six.

AN ACT PROVIDING CERTAIN INCOME TAX DEDUCTIONS FOR MASSACHUSETTS DOMICILIARIES RESIDING OUTSIDE THE COMMONWEALTH DUE TO SERVICE IN THE ARMED FORCES.

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 inserting
- 2 after section 3 the following section: —
- 3 *Section 3A.* Any deduction from taxation applicable to the
- 4 taxable income of a resident under this chapter shall also apply to
- 5 the taxable income of a person domiciled in the commonwealth
- 6 but residing outside the commonwealth due to active service in the
- 7 armed forces of the United States.

