

# HOUSE . . . . . No. 1954

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By Mr. Pierce of Westfield, petition of Steven D. Pierce for legislation to exempt the income of persons in the armed services from taxation. Taxation.

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## **The Commonwealth of Massachusetts**

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

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AN ACT EXEMPTING THE INCOME OF PERSONS IN THE ARMED SERVICES FROM STATE TAXATION.

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

- 1 Notwithstanding the provisions of any general or special law to
- 2 the contrary, service pay of individuals in the armed services who
- 3 are stationed outside the Commonwealth shall be exempt from the
- 4 state income tax. To qualify for such exemption, such individuals
- 5 must show proof of Massachusetts domicile.

