

HOUSE No. 3265

By Mr. Cerasoli of Quincy, petition of Robert A. Cerasoli that military service performed by certain employees be counted as creditable service for purposes of retirement. Public Service.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING THAT MILITARY SERVICE PERFORMED BY CERTAIN EMPLOYEES BE COUNTED AS CREDITABLE SERVICE FOR PURPOSES OF RETIREMENT.

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

1 Paragraph (h) of subdivision (1) section 4 of Chapter 32 of the
2 General Laws, as most recently amended by Chapter 671 of the
3 Acts of 1966, is hereby further amended by adding after the third
4 subparagraph, the following new subparagraph: — Any member
5 who served in the armed services between December seventh,
6 nineteen hundred and forty-one and July first, nineteen hundred
7 and forty-six, and who was honorably discharged, shall have actu-
8 al service credited to him as creditable service provided that he is a
9 veteran as defined in section (1) having not less than twenty years
10 accumulative service in the commonwealth or any of its political
11 subdivisions and that he pay into the annuity savings fund of the
12 state retirement system such amounts as he would have contribut-
13 ed during the period of such service, but in no event for more than
14 four years.

to the extent of the amount of the liability of the estate of the decedent for the purpose of the estate tax.

ESTATE TAX

For the year 1942 the estate tax is computed as follows:

1. Gross estate \$100,000.00

2. Deductions: (a) Administration expenses \$5,000.00

(b) Charitable contributions \$10,000.00
(c) Marital deduction \$50,000.00
(d) Tax on prior transfers \$15,000.00
(e) Credit for tax on prior transfers \$15,000.00
(f) Credit for tax on prior transfers \$15,000.00
(g) Credit for tax on prior transfers \$15,000.00
(h) Credit for tax on prior transfers \$15,000.00
(i) Credit for tax on prior transfers \$15,000.00
(j) Credit for tax on prior transfers \$15,000.00
(k) Credit for tax on prior transfers \$15,000.00
(l) Credit for tax on prior transfers \$15,000.00
(m) Credit for tax on prior transfers \$15,000.00
(n) Credit for tax on prior transfers \$15,000.00
(o) Credit for tax on prior transfers \$15,000.00
(p) Credit for tax on prior transfers \$15,000.00
(q) Credit for tax on prior transfers \$15,000.00
(r) Credit for tax on prior transfers \$15,000.00
(s) Credit for tax on prior transfers \$15,000.00
(t) Credit for tax on prior transfers \$15,000.00
(u) Credit for tax on prior transfers \$15,000.00
(v) Credit for tax on prior transfers \$15,000.00
(w) Credit for tax on prior transfers \$15,000.00
(x) Credit for tax on prior transfers \$15,000.00
(y) Credit for tax on prior transfers \$15,000.00
(z) Credit for tax on prior transfers \$15,000.00