

HOUSE . . . No. 1307.

[Introduced on leave by Mr. MARDEN of Stoneham.]

Commonwealth of Massachusetts.

In the Year One Thousand Eight Hundred and Ninety-six.

AN ACT

To exempt the Property of the Wives of Disabled Soldiers
and Sailors from Taxation, in Certain Cases.

*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 1. Section one of chapter two hundred and
2 two of the acts of the year eighteen hundred and ninety-
3 five is hereby amended by inserting after the word
4 "foot" in the thirteenth line the words: "and the
5 property of the wife of such soldier or sailor;" so that
6 said section, as amended, will read as follows:—
7 "Section 1. The property, to the amount of two
8 thousand dollars, of every soldier and sailor residing in
9 this Commonwealth who served in the military or naval
10 service of the United States in the war of the rebellion
11 and who was honorably discharged therefrom, and who,

12 by reason of injury received or disease contracted while
 13 in such service and in the line of duty, lost the sight of
 14 both eyes, or lost the sight of one eye, the sight of the
 15 other having been previously lost, or who lost one or
 16 both feet, or one or both hands, or who has become
 17 permanently incapacitated for the performance of manual
 18 labor to an extent equivalent, in the judgment of the
 19 assessors, to the loss of a hand or a foot, and the prop-
 20 erty of the wife of such soldier or sailor, shall be exempt
 21 from taxation: *provided*, the whole estate, real and per-
 22 sonal, of such person does not exceed in value the sum
 23 of five thousand dollars, exclusive of property otherwise
 24 exempted under the provisions of law."

1 SECT. 2. This act shall take effect upon its passage.

