

HOUSE No. 526

By Mr. Picucci of Leominster, petition of Angelo Picucci and Charles N. Decas for legislation to provide that five thousand dollars of any pension or retirement allowance received from the armed services be exempt from taxation. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING THAT FIVE THOUSAND DOLLARS OF ANY PENSION ANNUITY OR RETIREMENT ALLOWANCE PAID TO A PERSON AS A RESULT OF HIS RETIREMENT FROM THE ARMED SERVICES OF THE UNITED STATES SHALL BE EXEMPT FROM 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 Section 8 of Chapter 62 of the General Laws, as most recently
- 2 amended by Chapter 636 of the Acts of 1983 is hereby further
- 3 amended by inserting after paragraph (m) the following para-
- 4 graph: —
- 5 (n) Five Thousand Dollars of any pension annuity of retirement
- 6 allowance paid by the United States government to a person over
- 7 sixty-two years of age who has been retired from the armed services
- 8 of the United States; provided said person has resided in the
- 9 commonwealth for a period of at least five years preceding the
- 10 effective date of this act.

Committee of

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