

# HOUSE . . . . . No. 475

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By Mrs. Murray of Cohasset, petition of Mary Jeanette Murray for legislation to exempt from the Massachusetts income tax certain scholarships and fellowship grants taxed federally. Taxation.

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## **The Commonwealth of Massachusetts**

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In the Year One Thousand Nine Hundred and Ninety-One.

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AN ACT EXEMPTING FROM MASSACHUSETTS INCOME TAX CERTAIN SCHOLARSHIPS AND FELLOWSHIP GRANTS TAXED FEDERALLY.

*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. Paragraph (1) of subdivision (a) of section 2 of  
2 chapter 62 of the General Laws, as amended by section 118 of  
3 chapter 697 of the acts of 1987, is hereby further amended by  
4 adding at the end thereof the following paragraph: —

5 (J) Amounts excluded under section one hundred and seventeen  
6 of the Code as in effect for taxable years commencing immediately  
7 prior to January first, nineteen hundred and eighty-seven and not  
8 otherwise excludable under the Code.

1 SECTION 2. This act shall apply to taxable years commencing  
2 on or after January first, nineteen hundred and eighty-eight.

