

**SENATE . . . . . No. 1315**

By Mr. Keating, petition (accompanied by bill, Senate, No. 1315) of William R. Keating, Louis L. Kafka, Michael W. Morrissey and Paul C. Casey for legislation to provide tax assistance for certain disabled veterans. Taxation.

**The Commonwealth of Massachusetts**

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

**AN ACT RELATIVE TO PROVIDING TAX ASSISTANCE FOR CERTAIN DISABLED VETERANS.**

*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 33F of Chapter 62C of the Massachu-  
2 setts General Laws Official Edition is hereby amended by adding  
3 at the end thereof the following new paragraph: —

4 (g) The provisions of this section include, but are not limited  
5 to, the waiver of interest and penalties stated in this chapter for  
6 any veteran of the United States Armed Forces, as defined in  
7 section 7 of chapter 4, who suffers from Post Traumatic Stress  
8 Disorder as determined by the Veterans Administration, and  
9 whose delinquency resulted directly from effects of the disorder.

1 SECTION 2. The Department of Revenue shall implement a  
2 program providing assistance to veterans of the United States  
3 Armed Forces, as defined in section 7 of Chapter 4, who suffer  
4 from Post Traumatic Stress Disorder, as determined by the  
5 United States Veterans Administration.

6 This assistance shall include, but not be limited to, providing  
7 training and assistance to officials of the Veterans Offices  
8 regarding basic tax information and how to seek the aid of the  
9 Department.

10 In addition, the Department shall provide, within its Taxpayer  
11 Assistance Division, resources for assisting veterans who qualify,  
12 to process their tax returns.

