

HOUSE No. 1137

By Mr. Decas of Wareham, petition of Roman Szarwinski, Charles N. Decas and another that certain military personnel be exempt from the taxation of income. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Seven.

AN ACT EXEMPTING MILITARY PERSONNEL FROM TAXATION OF INCOME.

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 5 of Chapter 62 of the General Laws, as amended by
- 2 Chapter 723 of the Acts of 1973, is hereby amended by adding the
- 3 following paragraph:—
- 4 (c) Notwithstanding any other provision of this chapter, no tax
- 5 shall be imposed under this chapter upon the compensation paid
- 6 by the United States to its uniformed military personnel while
- 7 assigned to military posts on active duty.

