

By Mr. Giglio of Medford, petition of Anthony P. Giglio and another for legislation to provide for an income tax exemption for certain retired veterans. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT PROVIDING AN INCOME TAX EXEMPTION FOR CERTAIN RETIRED 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. Subparagraph (1) of paragraph (b) of part B of  
2 section 3 of chapter 62 of the General Laws, as appearing in the  
3 1990 Official Edition, is hereby amended by striking out clauses  
4 (B) and (C) and inserting in place thereof the following three  
5 clauses: —

6 (B) an additional exemption of two thousand two hundred dol-  
7 lars if the taxpayer was totally blind at the close of his taxable  
8 year.

9 (C) an additional exemption of seven hundred dollars if the tax-  
10 payer had attained the age of sixty-five before the close of his tax-  
11 able year; and

12 (D) an additional exemption of three thousand dollars for each  
13 individual who is a retired veteran of the armed forces of the  
14 United States or a retired veteran of the Massachusetts National  
15 Guard over the age of sixty-five or who has been retired from said  
16 service for five years, whichever occurs first.

1 SECTION 2. Subparagraph (2) of said paragraph (b) of said  
2 part B of said section 3 of said chapter 62, as so appearing, is  
3 hereby amended by striking out clauses (B) and (C) and inserting  
4 in place thereof the following three clauses: —

5 (B) an additional exemption of two thousand two hundred dol-  
6 lars for each spouse who was totally blind at the close of his tax-  
7 able year;

8 (C) an additional exemption of seven hundred dollars for each  
9 spouse who had attained the age of sixty-five before the close of  
10 his taxable year; and

11 (D) an additional exemption of three thousand dollars for each  
12 individual who is a retired veteran of the armed forces of the  
13 United States or a retired veteran of the Massachusetts National  
14 Guard over the age of sixty-five or who has been retired from said  
15 service for five years, whichever occurs first.