

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-Four.

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
3 the 1990 Official Edition, is hereby amended by striking out
4 clauses (B) and (C) and inserting in place thereof the following
5 three clauses: —

6 (B) an additional exemption of two thousand two hundred
7 dollars 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
10 taxpayer had attained the age of sixty-five before the close of his
11 taxable 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
6 dollars for each spouse who was totally blind at the close of his
7 taxable 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.