

HOUSE No. 1306

By Mr. Newth of Swampscott, petition of Philip A. Brine, Jr., for legislation to provide a two thousand dollar real estate tax exemption for fathers and mothers of soldiers and sailors whos lost their lives in wartime service. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO PROVIDE FOR A TWO THOUSAND DOLLAR EXEMPTION FROM TAXATION FOR FATHERS AND MOTHERS OF SOLDIERS AND SAILORS WHO LOST THEIR LIVES IN WARTIME SERVICE FOR EACH SUCH SOLDIER OR SAILOR.

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. Clause Twenty-second of section 5 of chapter 59
2 of the **General Laws** is hereby amended by striking out the
3 first paragraph and inserting in place thereof the following
4 paragraph:—

5 Twenty-second, Real estate of the following classes of
6 persons who are legal residents of the commonwealth and
7 who served in the armed forces of the United States between
8 February fifteenth, eighteen hundred and ninety-eight and
9 July fourth, nineteen hundred and two, between April sixth,
10 nineteen hundred and seventeen and November eleventh,
11 nineteen hundred and eighteen or who were awarded the
12 World War I Victory Medal, between September sixteenth,
13 nineteen hundred and forty and December thirty-first, nine-
14 teen hundred and forty-six, or between June twenty-fifth,
15 nineteen hundred and fifty and January thirty-first, nineteen
16 hundred and fifty-five and whose last discharge or release
17 from the armed forces was under other than dishonorable
18 conditions; and who were domiciled in Massachusetts for at

19 least six months prior to entering such service, or who have
20 resided in the commonwealth for five consecutive years next
21 prior to date of filing for exemption under this clause,
22 hereinafter referred to in this clause as soldiers and sailors;
23 provided such real estate is occupied in whole or in part as
24 his domicile by such person and provided, further, that if the
25 spouse of the soldier or sailor is also a soldier or sailor each
26 shall receive the amount of exemption provided in this clause
27 to the same extent as if unmarried, to the amount of two
28 thousand dollars, except as hereinafter provided in paragraph
29 (e) No real estate shall be so exempt which the assessors
30 shall **adjudge has been conveyed to a soldier or sailor or to**
31 his wife, widow, father or mother to evade taxation.

1 SECTION 2. Said Clause Twenty-second of said section 5
2 of said chapter 59 is hereby further amended by striking
3 out paragraph (e) and inserting in place thereof the following
4 paragraph:—

5 (e) Fathers and mothers of soldiers or sailors who lost
6 their lives in such wartime service, to the amount of two
7 thousand dollars for each such soldier or sailor; provided
8 that only two thousand dollars for each such soldier or sailor
9 of the real estate of any such father or mother held jointly by
10 them shall be exempted; provided, further, that the words
11 “father and mother”, as appearing in this sub-section, shall
12 be construed to include natural fathers and mothers and
13 father and mother by adoption and persons who stood in loco
14 parentis to such soldiers and sailors.