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By Mr. Tynan of Boston, petition of John T. Tynan and another relative to certain exemptions from taxation granted to disabled veterans and their wives or widows. Taxation.

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## The Commonwealth of Massachusetts

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In the Year One Thousand Nine Hundred and Fifty-Four.

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AN ACT RELATIVE TO THE EXEMPTIONS FROM TAXATION GRANTED TO DISABLED VETERANS AND THEIR WIVES OR WIDOWS.

*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  
2 chapter 59 of the General Laws is hereby amended by  
3 striking out paragraph (a), as appearing in chapter 675  
4 of the acts of 1951, and inserting in place thereof the  
5 following paragraph: —

6 (a) All those who served in the armed forces of the  
7 United States in time of war or insurrection or on or  
8 after June twenty-five, nineteen hundred and fifty, and  
9 prior to the date of termination of the Korean emerg-  
10 ency as proclaimed by the proper federal authority  
11 and were discharged or released in any manner other  
12 than dishonorably therefrom, and, by reason of injury  
13 received or disease contracted while in such service  
14 and in the line of duty, lost or lost the use of both  
15 arms or legs or has blindness or light perception or so  
16 helpless as to be in need of regular aid and attendance.  
17 After the assessors have allowed an exemption under  
18 this paragraph, no further evidence of the receiving of  
19 the injury or disability shall be required in any subse-  
20 quent year in the city or town in which the exemption  
21 has been so allowed.

1 SECTION 2. Said clause Twenty-second is hereby  
2 further amended by striking out paragraph (e) and  
3 inserting in place thereof the following paragraph: —  
4 (e) All those who served in the armed forces of the  
5 United States as aforesaid in paragraph (a) to whom  
6 has been awarded the decoration of the Purple Heart,  
7 whether or not he filed a claim with the Veterans  
8 Administration or whether or not he is receiving a  
9 compensation.