

By Mr. Feeney of Boston, petition of the Boston Police Patrolmen's Association, Inc., that provision be made for real estate tax exemptions for widows and surviving minor children of certain police officers and fire fighters killed in the line of duty. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty.

AN ACT GRANTING A REAL ESTATE TAX EXEMPTION DURING THE CALENDAR YEAR NINETEEN HUNDRED AND EIGHTY TO WIDOWS AND SURVIVING MINOR CHILDREN OF CERTAIN POLICE OFFICERS AND FIRE FIGHTERS KILLED IN THE LINE OF DUTY.

Be it enacted by the Senate and House of Representatives in General Court assembled and by the authority of the same, as follows:

1 Notwithstanding any general or special law to the contrary, the
2 widow or surviving minor children, including adopted children, of
3 a police officer or firefighter killed in the line of duty during the
4 calendar year nineteen hundred and eighty shall be entitled to
5 receive during said calendar year the real estate exemption pro-
6 vided for such widows or children by clause Forty-second or
7 Forty-third of section five of chapter fifty-nine of the General
8 Laws, provided, that such widows or children would otherwise
9 qualify for such exemption under the provisions of said clauses;
10 and provided further, however, that if the real estate for which said
11 exemption is to be granted was acquired after January first of said
12 calendar year, the amount of the real estate tax exemption to which
13 such widows or children shall be entitled shall be the amount
14 provided in said clauses multiplied by a fraction, the numerator of
15 which shall be the number of months or major fraction thereof, in
16 said calendar year after which said real estate was acquired and the
17 denominator shall be twelve.

THE CONSTITUTION

Article I, Section 1, Clause 1: All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

Article I, Section 2, Clause 1: The House of Representatives shall be composed of Members chosen every second Year by the People of the several States, and the Electors in each State shall have the Qualifications requisite for Electors of the most numerous Branch of the State Legislature.

Article I, Section 3, Clause 1: The Senate of the United States shall be composed of two Senators from each State, chosen by the Legislature of the State in which they may be, for six Years; and each Senator shall have the Qualifications requisite for Senators of the most numerous Branch of the State Legislature.

Article I, Section 4, Clause 1: The Times, Places and Manner of holding the Elections of Senators and Representatives, shall be prescribed in each State by the Legislature thereof; but the Congress may at any time by Law alter or add to the Rules and Regulations of the foregoing Elections, except as to the Places of Senators.