

HOUSE No. 1213

The Commonwealth of Massachusetts.

HOUSE OF REPRESENTATIVES, Feb. 7, 1918.

The committee on Taxation to whom were referred the petition (accompanied by bill, House, No. 145) of John Mitchell that persons in the military and naval service of the United States be exempted from the payment of poll taxes; the petition (accompanied by bill, House, No. 320) of Charles A. Kelley that all citizens in the military or naval service of the United States be exempted from the payment of poll taxes; the petition (accompanied by bill, House, No. 796) of Arthur L. Nason that poll taxes of soldiers and sailors in the service of the United States be abated; and the petition (accompanied by bill, House, No. 1144) of William H. McDonnell that all persons who have been or shall be in the military or naval service of the United States be exempted from the payment of poll taxes, report the accompanying bill.

For the committee,

FRANK G. ALLEN.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Eighteen.

AN ACT

To exempt Persons in the Military and Naval Service of the United States from the Payment of Poll Taxes.

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. Citizens of Massachusetts who were en-
2 gaged in the military or naval service of the United
3 States in the present war before the passage of this act,
4 and those who hereafter engage in said service, shall be
5 assessed for, but shall be exempt from, the payment of a
6 poll tax. This act shall apply only to such poll taxes as
7 are assessed subsequent to March first, in the year nine-
8 teen hundred and seventeen, and during the continuance
9 of the war.

1 SECTION 2. This act shall take effect upon its passage.