

# HOUSE . . . . . No. 3959

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## The Commonwealth of Massachusetts

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In the Year Two Thousand Nine  
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An Act relative to military service..

*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 6 of chapter 62 of the General laws, as appearing in the 2006 Official Edition, is  
2 hereby amended by adding the following subsection:-

3           (p) A tax credit shall be granted for active military service. Compensation, including  
4 death gratuity and other qualified military benefits described in section 134 of the Internal  
5 Revenue Code, received by a member of the Armed Forces of the United States. Massachusetts  
6 National Guard, the military reserve forces or the organized militia of any other state or territory  
7 of the United States is exempt from taxation under this chapter, if:-

8           (i) the compensation is attributable to military service performed when the taxpayer is  
9 away from the home of the taxpayer overnight;

10          (ii) the taxpayer is required to be away from home overnight in order to perform the  
11 service described in clause (i); and

12          (iii) the service described in clause (i) is of a duration of at least 3 consecutive weeks,  
13 although the consecutive weeks of service need not be in the same tax year.