

# HOUSE . . . . . No.

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## The Commonwealth of Massachusetts

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PRESENTED BY:

***Elizabeth A. Poirier***

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*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act providing for prisoners of war.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Elizabeth A. Poirier</i>	<i>14th Bristol</i>	<i>7/17/2013</i>
<i>F. Jay Barrows</i>	<i>1st Bristol</i>	<i>7/22/2013</i>
<i>Matthew A. Beaton</i>	<i>11th Worcester</i>	<i>7/19/2013</i>
<i>Geoff Diehl</i>	<i>7th Plymouth</i>	<i>7/19/2013</i>
<i>Carlos Henriquez</i>	<i>5th Suffolk</i>	<i>7/25/2013</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>	<i>7/23/2013</i>
<i>Donald H. Wong</i>	<i>9th Essex</i>	<i>7/22/2013</i>

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By Mrs. Poirier of North Attleborough, a petition (subject to Joint Rule 12) of Elizabeth A. Poirier and others for legislation to exempt prisoners of war from paying state income taxes. Revenue.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand Thirteen  
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An Act providing for prisoners of war.

*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. Section 2 of chapter 62 of the General Laws, as appearing in the 2012  
2 Official Edition, is hereby amended by adding the following paragraph:-

3           (R) income received by a prisoner of war, defined as a person having been regularly  
4 appointed, enrolled, enlisted or inducted into the military forces of the United States and having  
5 been captured, separated and incarcerated by an enemy of the United States during an armed  
6 conflict; and provided further, that the exemption pursuant to this paragraph shall be allowed for  
7 the lifetime of the prisoner of war.