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# The Commonwealth of Massachusetts

#### PRESENTED BY:

### Elizabeth A. Poirier

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.

#### PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Elizabeth A. Poirier	14th Bristol	1/13/2017
Susan Williams Gifford	2nd Plymouth	2/3/2017
Mathew Muratore	1st Plymouth	1/17/2017
Timothy R. Whelan	1st Barnstable	1/30/2017

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By Mrs. Poirier of North Attleborough, a petition (accompanied by bill, House, No. 1606) of Elizabeth A. Poirier and others for legislation to make income received by a prisoner of war tax-exempt. Revenue.

## [SIMILAR MATTER FILED IN PREVIOUS SESSION SEE HOUSE, NO. 2657 OF 2015-2016.]

## The Commonwealth of Massachusetts

In the One Hundred and Ninetieth General Court (2017-2018)

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 2014

2 Official Edition, is hereby amended by adding the following paragraph:-

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