

**HOUSE . . . . . No. 2474**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Colleen M. Garry*

*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 relative to an income tax exemption for survivors of terrorism who have lost one or more limbs.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Colleen M. Garry</i>	<i>36th Middlesex</i>
<i>David Allen Robertson</i>	<i>19th Middlesex</i>

**HOUSE . . . . . No. 2474**

By Miss Garry of Dracut, a petition (accompanied by bill, House, No. 2474) of Colleen M. Garry and David Allen Robertson relative to income tax exemptions for certain survivors of acts of terrorism. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 1521 OF 2017-2018.]

**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
\_\_\_\_\_

An Act relative to an income tax exemption for survivors of terrorism who have lost one or more limbs.

*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. Chapter 62 of the General Laws, as appearing in the 2014 Official Edition,  
2 is hereby amended in Section 3, by adding at the end of Part B, Paragraph (b)(1), the following  
3 subparagraph:— (D) an additional exemption in the amount the taxpayer would normally owe if  
4 the taxpayer lost one or more limbs during an act of terrorism provided that the taxpayer was a  
5 resident of Massachusetts when the act occurred.

6           SECTION 2. Chapter 62 of the General Laws, as appearing in the 2010 Official Edition,  
7 is hereby amended in Section 3, by adding at the end of Part B, paragraph (b)(2), the following  
8 subparagraph:— (D) an additional exemption in the amount the taxpayer would normally owe if

9 the taxpayer lost one or more limbs during an act of terrorism provided that the taxpayer was a  
10 resident of Massachusetts when the act occurred.

11 SECTION 3. The commissioner shall adopt rules and regulations governing the  
12 provisions of this act that are not inconsistent with the provisions contained herein.

13 SECTION 4. The provisions of this act shall be effective for taxable years beginning  
14 January 1, 2015.