HOUSE DOCKET, NO. 477 FILED ON: 1/11/2019

HOUSE . . . . . No. 2594

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*	*1/11/2019*
Timothy R. Whelan	*1st Barnstable*	*1/30/2019*

HOUSE DOCKET, NO. 477 FILED ON: 1/11/2019

HOUSE . . . . . No. 2594

By Mrs. Poirier of North Attleborough, a petition (accompanied by bill, House, No. 2594) of Elizabeth A. Poirier and Timothy R. Whelan for legislation to make income received by a prisoner of war tax-exempt. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *1606* OF 2017-2018.]

The Commonwealth of Massachusetts

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

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:

SECTION 1. Section 2 of chapter 62 of the General Laws, as appearing in the 2016 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.