

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

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Daniel J. Ryan*

*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 National Guard state tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Daniel J. Ryan</i>	<i>2nd Suffolk</i>	<i>1/17/2025</i>

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

[Pin Slip]

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Fourth General Court  
(2025-2026)**

An Act relative to National Guard state tax exemption.

*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 5A of Chapter 62 of the General Laws is hereby amended by, as  
2 appearing in the 2024 Official Edition, and inserting the following section:-

3 (e) For taxable years beginning or deemed to begin on or after January 1, 2027, an  
4 individual who is a member of the Massachusetts National Guard may exclude one hundred  
5 percent of the income received from any of the following sources to the extent such income is  
6 included in the individual's federal adjusted gross income: (i) Serving in a 32 U.S.C. duty status  
7 such as members attending drills, annual training, and military schools and members who are  
8 serving in a 32 U.S.C. active guard reserve or active duty for operational support duty status; (ii)  
9 Employment as a 32 U.S.C. federal dual-status technician with the Massachusetts National  
10 Guard; or (iii) serving in a state active-duty status.