

**SENATE . . . . . No. 1954**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Julian Cyr*

*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:

*Julian Cyr*

DISTRICT/ADDRESS:

*Cape and Islands*

**SENATE . . . . . No. 1954**

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By Mr. Cyr, a petition (accompanied by bill, Senate, No. 1954) of Julian Cyr for legislation to create a National Guard state tax exemption. Revenue.

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**The Commonwealth of Massachusetts**

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**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 5A of Chapter 62 of the General Laws, as appearing in the 2022 Official Edition,  
2 is hereby amended by inserting the following subsection:-

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.