

SENATE No. 2050

The Commonwealth of Massachusetts

PRESENTED BY:

Patrick M. O'Connor

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 exempting active duty military personnel from state income tax while based out of state.

PETITION OF:

NAME:

Patrick M. O'Connor

DISTRICT/ADDRESS:

First Plymouth and Norfolk

SENATE No. 2050

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 2050) of Patrick M. O'Connor for legislation to exempt active duty military personnel from state income tax while based out of state. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1968 OF 2021-2022.]

The Commonwealth of Massachusetts

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

An Act relative to exempting active duty military personnel from state income tax while based out of state.

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 2(a)(2) of Chapter 62 is hereby amended by adding the following new subclause
- 2 (R):
- 3 (R) Any wages received from the United States government by a Massachusetts resident
- 4 who is a member of the United States military and serving on active duty based outside the
- 5 Commonwealth.