

SENATE No.

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.

[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 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.