

HOUSE No. 1606

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:
<i>Elizabeth A. Poirier</i>	<i>14th Bristol</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>
<i>Mathew Muratore</i>	<i>1st Plymouth</i>
<i>Timothy R. Whelan</i>	<i>1st Barnstable</i>

HOUSE No. 1606

By Mrs. Poirier of North Attleborough, a petition (accompanied by bill, House, No. 1606) of Elizabeth A. Poirier and others for legislation to make income received by a prisoner of war tax-exempt. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2657 OF 2015-2016.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

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:

1 SECTION 1. Section 2 of chapter 62 of the General Laws, as appearing in the 2014
2 Official Edition, is hereby amended by adding the following paragraph:-

3 (R) income received by a prisoner of war, defined as a person having been regularly
4 appointed, enrolled, enlisted or inducted into the military forces of the United States and having
5 been captured, separated and incarcerated by an enemy of the United States during an armed
6 conflict; and provided further, that the exemption pursuant to this paragraph shall be allowed for
7 the lifetime of the prisoner of war.