

**HOUSE . . . . . No. 2594**

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**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:

*Elizabeth A. Poirier*

*14th Bristol*

*Timothy R. Whelan*

*1st Barnstable*

**HOUSE . . . . . No. 2594**

By Mrs. Poirier of North Attleborough, a petition (accompanied by bill, House, No. 2594) of Elizabeth A. Poirier and Timothy R. Whelan for legislation to make income received by a prisoner of war tax-exempt. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 1606 OF 2017-2018.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
In the One Hundred and Ninety-First General Court  
(2019-2020)  
\_\_\_\_\_

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 2016  
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.