

HOUSE No. 3534

The Commonwealth of Massachusetts

PRESENTED BY:

Adam Scanlon

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:	DATE ADDED:
<i>Adam Scanlon</i>	<i>14th Bristol</i>	<i>1/11/2023</i>
<i>Adam Gomez</i>	<i>Hampden</i>	<i>1/18/2023</i>
<i>Bud L. Williams</i>	<i>11th Hampden</i>	<i>1/20/2023</i>
<i>Michael J. Soter</i>	<i>8th Worcester</i>	<i>1/30/2023</i>

HOUSE No. 3534

By Representative Scanlon of North Attleborough, a petition (accompanied by bill, House, No. 3534) of Adam Scanlon and others relative to providing for a prisoner of war income tax exemption. Veterans and Federal Affairs.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

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. Paragraph 2 of subsection (a) of section 2 of chapter 62 of the General
2 Laws, as appearing in the 2020 Official Edition, is hereby amended by adding the following
3 subparagraph:-

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