

HOUSE No. 2959

By Mr. Jones of North Reading, petition of Bradley H. Jones, Jr., and others for legislation to provide tax relief for active-duty members of the armed forces. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Bradley H. Jones, Jr.	Karyn E. Polito
Mary S. Rogeness	Susan Williams Gifford
George N. Peterson, Jr.	Richard J. Ross
John A. Lepper	Jeffrey Davis Perry
Viriato Manuel deMacedo	Paul J. P. Loscocco
Paul K. Frost	Donald F. Humason, Jr.
Robert S. Hargraves	Todd M. Smola
Elizabeth A. Poirier	

In the Year Two Thousand and Seven.

AN ACT RELATIVE TO TAX RELIEF FOR MASSACHUSETTS RESIDENTS
SERVING IN A COMBAT ZONE.

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. Subdivision (2) of subsection (a) of Section 2 of
2 Chapter 62 of the General Laws, as appearing in the 2004 Official
3 Edition, is hereby amended by inserting after subparagraph (P) the
4 following new subparagraph:—
5 “(Q) Income paid to a taxpayer for services rendered by such tax-
6 payer in a combat zone while on active duty in the Armed Forces of
7 the United States.”

1 SECTION 2. This act shall be effective for taxable years begin-
2 ning on or after January 1, 2007.