

**HOUSE . . . . . No. 2657**

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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:
<i>Elizabeth A. Poirier</i>	<i>14th Bristol</i>
<i>Donald R. Berthiaume, Jr.</i>	<i>5th Worcester</i>
<i>James R. Miceli</i>	<i>19th Middlesex</i>
<i>Walter F. Timilty</i>	<i>7th Norfolk</i>
<i>Timothy R. Whelan</i>	<i>1st Barnstable</i>
<i>Jonathan D. Zlotnik</i>	<i>2nd Worcester</i>

**HOUSE . . . . . No. 2657**

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By Mrs. Poirier of North Attleborough, a petition (accompanied by bill, House, No. 2657) of Elizabeth A. Poirier and others for legislation to make income received by a prisoner of war tax exempt . Revenue.

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The Commonwealth of Massachusetts

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**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**  
\_\_\_\_\_

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 2012  
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.