



The Commonwealth of Massachusetts  
MASSACHUSETTS SENATE

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TO: Committee on Revenue  
FROM: Senator William N. Brownsberger *W.N.B.*  
RE: S1306, An Act relative to income tax liability for active duty military  
DATE: June 11, 2013

I am writing in support of S1306, an Act relative to income tax liability for active duty military.

Presently residents who are in active and full-time military service as a member in the armed forces of the United States or the national guard, army or air, of any state and who have been deployed or stationed outside the territorial boundaries of the continental United States for a period of at least 45 days in the calendar year are exempt from Massachusetts income tax (if their city or town accepts the provisions of the relevant paragraph). S1306 changes the wording to "...serving on active duty no matter where based."

This exemption would very helpful to many who serve in the military and are based in other parts of the United States. I hope that H1306 will receive a favorable report.

