

**79-32,117d. Compensation of persons missing in action or prisoners of war; tax exemption; liberal construction of act; meaning of terms.** A liberal construction shall be given to this act and any term used in the act shall have the same meaning as when used in a comparable context in the federal internal revenue code.

**History:** L. 1973, ch. 397, § 4; L. 1987, ch. 385, § 3; July 1.