

**HOUSE . . . . . No. 2493**

The Commonwealth of Massachusetts

PRESENTED BY:

*Carolyn C. Dykema*

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 relative to Gold Star tax abatements.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Carolyn C. Dykema</i>	<i>8th Middlesex</i>
<i>Josh S. Cutler</i>	<i>6th Plymouth</i>
<i>Kimberly N. Ferguson</i>	<i>1st Worcester</i>
<i>Angelo M. Scaccia</i>	<i>14th Suffolk</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>
<i>Walter F. Timilty</i>	<i>7th Norfolk</i>
<i>Barbara L'Italien</i>	<i>Second Essex and Middlesex</i>
<i>Danielle W. Gregoire</i>	<i>4th Middlesex</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>James Arciero</i>	<i>2nd Middlesex</i>
<i>Richard J. Ross</i>	<i>Norfolk, Bristol and Middlesex</i>
<i>Kate Hogan</i>	<i>3rd Middlesex</i>
<i>Paul A. Schmid, III</i>	<i>8th Bristol</i>

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By Ms. Dykema of Holliston, a petition (accompanied by bill, House, No. 2493) of Carolyn C. Dykema and others relative to taxation abatements. Revenue.

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The Commonwealth of Massachusetts

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**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**  
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An Act relative to Gold Star tax abatements.

*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 5 of chapter 59 of the General Laws as appearing in the 2012 Official Edition is  
2 hereby amended by striking out clause twenty-second D and inserting in place thereof the  
3 following clause:

4 Twenty-second D, Real estate to the full amount of the taxable valuation of real property  
5 of the surviving spouses of soldiers and sailors, members of the National Guard and veterans  
6 whose death occurred as a result of an injury or disease documented by the department of  
7 defense or the department of veterans affairs to have been sustained or contracted in a combat  
8 zone or while serving on active duty, or who are missing in action with a presumptive finding of  
9 death, as a result of combat as members of the armed forces of the United States, if the real estate  
10 is occupied by the surviving spouse as a domicile, and if the surviving spouse has been  
11 domiciled in the commonwealth for 5 consecutive years next before the date for filing for  
12 exemption under this clause or the soldier or sailor or member of the National Guard was  
13 domiciled in Massachusetts for at least 6 months before entering service.

14           Such exemption shall be available to said spouses of soldiers and sailors, members of the  
15 National Guard and veterans who died before or after the effective date of this legislation but  
16 shall apply only to taxes being assessed on or after July 1, 2015 or until such time that the  
17 surviving spouse dies or remarries.

18           No real estate shall be so exempt which has been conveyed to the surviving spouse to  
19 evade taxation. The amount of the exemption shall be borne by the commonwealth, and the state  
20 treasurer shall annually reimburse the city or town for the amount of the tax which otherwise  
21 would have been collected for this exemption.