

HOUSE No. 2822

The Commonwealth of Massachusetts

PRESENTED BY:

Ryan M. Hamilton

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 expanding property tax exemptions for veterans.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Ryan M. Hamilton</i>	<i>15th Essex</i>	<i>1/19/2023</i>

HOUSE No. 2822

By Representative Hamilton of Methuen, a petition (accompanied by bill, House, No. 2822) of Ryan M. Hamilton relative to expanding property tax exemptions for veterans. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act relative to expanding property tax exemptions for veterans.

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 5 of chapter 59 of the General Laws, as appearing in the 2020
2 Official Edition, is hereby amended by striking out, in lines 610 and 645, the figure “\$400” and
3 inserting in place thereof, in each instance, the following figure:- \$550.

4 SECTION 2. Said section 5 of said chapter 59, as so appearing, is hereby further
5 amended by inserting after clause twenty-second H the following clause:-

6 Twenty-third, Real estate of non-disabled veterans, who are legal residents of the
7 commonwealth and who are veterans, as defined in clause forty-third of section 7 of chapter 4
8 and whose last discharge or release from the armed forces was under other than dishonorable
9 conditions and who were domiciled in Massachusetts for at least 6 months prior to entering such
10 service or who have resided in the commonwealth for 2 consecutive years next prior to date of
11 filing for exemptions under this clause; provided, such real estate is occupied in whole or in part
12 as their domicile by such person; and provided, further that if the spouse of the veteran each shall

13 receive the amount of exemption provided in this clause to the same extent as if unmarried, to the
14 amount of \$2,000 of assessed taxable valuation or the sum of \$400, whichever would result in an
15 abatement of the greater amount of actual taxes due. No real estate shall be so exempt which the
16 assessors shall adjudge has been conveyed to the veteran or to the spouse, surviving spouse,
17 father or mother of a veteran to evade taxation.