

HOUSE No. 2904

The Commonwealth of Massachusetts

PRESENTED BY:

James M. Murphy

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 reducing tax liability for grandparents raising grandchildren.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|------------------------|--------------------|------------------|
| <i>James M. Murphy</i> | <i>4th Norfolk</i> | <i>1/13/2023</i> |

HOUSE No. 2904

By Representative Murphy of Weymouth, a petition (accompanied by bill, House, No. 2904) of James M. Murphy for legislation to authorize cities and towns to establish a tax exemption or abatement program for grandparents raising grandchildren. Revenue.

The Commonwealth of Massachusetts

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

An Act reducing tax liability for grandparents raising grandchildren.

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 2014
2 Official Edition, is hereby amended by adding the following section:

3 Section 5O: In any city or town which accepts the provisions of this section, the board of
4 selectmen of a town or in a municipality having a town council form of government, the town
5 council or the mayor with the approval of the city council in a city may establish a tax exemption
6 or abatement program for persons who have a legal relationship as a grandparent raising a
7 grandchild and are over the age of 55. In exchange for raising a grandchild, the city or town shall
8 reduce the real property tax obligation of such person on his tax bills and any reduction so
9 provided shall be in addition to any exemption or abatement to which any such person is
10 otherwise entitled. Provided such reduction of the real property tax bill shall not exceed \$1,000
11 per child in a given tax year. It shall be the responsibility of the city or town to maintain a record
12 for each taxpayer the total amount by which the real property tax has been reduced and to

13 provide a copy of such record to the assessor in order that the actual tax bill reflect the reduced
14 rate. A copy of such record shall also be provided to the taxpayer prior to the issuance of the
15 actual tax bill. Such cities and towns shall have the power to create local rules and procedures for
16 implementing this section in any way consistent with the intent of this section.

17 A city or town, by vote of its legislative body, subject to its charter, may adjust the
18 exemption in this clause by allowing the maximum reduction of the real property tax bill to be
19 based on a verified established legal relationship to the child(ren) in a given tax year.