

HOUSE No. 3076

The Commonwealth of Massachusetts

PRESENTED BY:

Alyson M. Sullivan

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 the property tax exemption for qualified veterans.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Alyson M. Sullivan</i>	<i>7th Plymouth</i>	<i>2/5/2021</i>
<i>Joseph D. McKenna</i>	<i>18th Worcester</i>	<i>2/8/2021</i>
<i>Colleen M. Garry</i>	<i>36th Middlesex</i>	<i>2/8/2021</i>
<i>Timothy R. Whelan</i>	<i>1st Barnstable</i>	<i>2/9/2021</i>
<i>Marcos A. Devers</i>	<i>16th Essex</i>	<i>2/16/2021</i>
<i>Steven G. Xiarhos</i>	<i>5th Barnstable</i>	<i>2/23/2021</i>
<i>Michael J. Soter</i>	<i>8th Worcester</i>	<i>2/23/2021</i>
<i>Sheila C. Harrington</i>	<i>1st Middlesex</i>	<i>2/24/2021</i>
<i>Mathew J. Muratore</i>	<i>1st Plymouth</i>	<i>2/24/2021</i>
<i>David Allen Robertson</i>	<i>19th Middlesex</i>	<i>2/25/2021</i>

HOUSE No. 3076

By Ms. Sullivan of Abington, a petition (accompanied by bill, House, No. 3076) of Alyson M. Sullivan and others relative to property tax exemptions for certain disabled veterans. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act relative to expanding the property tax exemption for qualified 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 2016
2 Official Edition, is hereby amended by striking out clause Twenty-second C and inserting in
3 place thereof the following clause:-

4 Twenty-second C, Real estate to the full amount of taxable valuation of real property of
5 soldiers and sailors and their spouses who are legal residents of the commonwealth who are
6 veterans, as defined in clause forty-third of section 7 of chapter 4, and whose last discharge or
7 release from the armed forces was under other than dishonorable conditions, and who were
8 domiciled in Massachusetts for at least 6 months prior to entering such service, or who have
9 resided in the commonwealth for 2 consecutive years next prior to date of filing for exemption
10 under this clause, and who according to the records of the Veterans Administration by reason of
11 such service in the armed forces of the United States have suffered in the line of duty permanent
12 and total disability, and who by reason of such disability have received assistance in acquiring
13 “specially adapted housing” under laws administered by the Veterans Administration, provided,

14 that such real estate is occupied by such person as their domicile, and provided, further, that if
15 said property be greater than a single family house then only that value of so much of said house
16 as is occupied by said person as their domicile shall be exempted. An exemption under this
17 clause shall continue unchanged for the benefit of the surviving spouse after the death of such a
18 disabled veteran, as long as the surviving spouse of the qualified veteran shall remain an owner
19 and occupant of a domicile subject to the exemption.

20 After the assessors have allowed an exemption under this clause, no further evidence of
21 the existence of the facts required by this clause shall be required in any subsequent year in the
22 city or town in which the exemption has been so allowed; provided, however, that the assessors
23 may refuse to allow an exemption in any subsequent year if they become aware that the soldier
24 or sailor did not satisfy all of the requisites of this clause at the time the exemption was first
25 granted.

26 Two thousand dollars of this exemption shall be borne by the city or town; the balance
27 shall be borne by the commonwealth; and the state treasurer shall annually reimburse the city or
28 town for the amount of the tax which otherwise would have been collected on account of this
29 balance.

30 SECTION 2. Section 1 shall apply to tax years beginning on or after July 1, 2020.