

HOUSE No. 4162

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, November 6, 2023.

The committee on Revenue to whom was referred the petition (accompanied by bill, Senate, No. 1815) of Ryan C. Fattman for legislation relative to property tax relief for 100% disabled veterans, the petition (accompanied by bill, Senate, No. 1882) of Michael O. Moore, Paul W. Mark, Jacob R. Oliveira, John F. Keenan and other members of the Senate for legislation to grant property tax exemptions to disabled veterans, the petition (accompanied by bill, Senate, No. 1900) of Patrick M. O'Connor for legislation to increase the property tax exemption for disabled veterans, the petition (accompanied by bill, Senate, No. 1929) of Michael F. Rush, Tackey Chan and Paul McMurtry for legislation relative to veteran tax abatements, the petition (accompanied by bill, Senate, No. 1931) of Michael F. Rush and Paul McMurtry for legislation to incentivize veterans to reside in the Commonwealth, the petition (accompanied by bill, Senate, No. 1932) of Michael F. Rush, Steven George Xiarhos, Jacob R. Oliveira, John C. Velis and other members of the General Court for legislation relative to veterans tax exemptions, the petition (accompanied by bill, Senate, No. 1962) of John C. Velis, Steven George Xiarhos and Kelly W. Pease for legislation to increase veterans' property tax exemptions, the petition (accompanied by bill, Senate, No. 2411) of John F. Keenan and Robert Joseph Jaruse for legislation relative to lot rent abatement for veterans, the petition (accompanied by bill, House, No. 2692) of James Arciero relative to increasing property tax exemptions for disabled veterans, the petition (accompanied by bill, House, No. 2706) of Bruce J. Ayers for legislation to establish a homestead exemption for disabled veterans, the petition (accompanied by bill, House, No. 2815) of Kenneth I. Gordon relative to tax abatement for permanently disabled veterans, the petition (accompanied by bill, House, No. 2819) of Richard M. Haggerty and Jon Santiago for legislation to increase veterans earned tax savings, the

petition (accompanied by bill, House, No. 2822) of Ryan M. Hamilton relative to expanding property tax exemptions for veterans, the petition (accompanied by bill, House, No. 2912) of Jerald A. Parisella relative to the veteran property tax exemption, the petition (accompanied by bill, House, No. 2924) of Smitty Pignatelli and others relative to the residency requirement for property tax exemptions eligibility for veterans', the petition (accompanied by bill, House, No. 2929) of David Allen Robertson relative to disabled veterans' tax exemption totals, and the petition (accompanied by bill, House, No. 2954) of Michael J. Soter and others relative to property taxes for 100% disabled veterans, reports recommending that the accompanying bill (House, No. 4162) ought to pass.

For the committee,

MARK J. CUSACK.

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

An Act relative to property tax relief for 100% disabled 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 2022
2 Official Edition, is hereby amended by inserting after clause Twenty-second H, the following
3 clause:-

4 Twenty-second I. Real estate of soldiers and sailors who are legal residents of the
5 commonwealth who are veterans, as defined in clause forty-third of section seven of chapter
6 four, and whose last discharge or release from the armed forces was under other than
7 dishonorable conditions, and who were domiciled in the commonwealth for at least 6 months
8 prior to entering service or resided in the commonwealth for 1 consecutive year prior to the date
9 of filing for exemption pursuant to this clause, and who is 65 years of age or older, and who
10 according to the records of the United States Department of Veterans Affairs or of any branch of
11 the armed forces of the United States by reason of injury received while in service and in the line
12 of duty are partially or have a disability rating of 100 per cent; to the amount of the percentage
13 equal to the percentage of the veteran’s permanent, service-connected disability as determined by
14 the United States Department of Veterans Affairs; provided, that the real estate is occupied as the

15 veteran's domicile; provided, further, that if the property is greater than a single-family house,
16 then only that value of so much of the house as is occupied by the person as the person's
17 domicile shall be exempted; and provided, further, that an exemption pursuant to this clause shall
18 continue unchanged for the benefit of the surviving spouse after the death of the disabled veteran
19 as long as the surviving spouse of the qualified veteran shall remain an owner and occupant of a
20 domicile subject to the exemption, and the surviving spouse is 65 years of age or older.

21 The amount of the exemption shall be borne by the commonwealth, and the state
22 treasurer shall annually reimburse the city or town for the amount of the tax which otherwise
23 would have been collected for this exemption.