

**SENATE . . . . . No. 1339**

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The Commonwealth of Massachusetts

PRESENTED BY:

*John Hart, Jr.*

*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 passage of the accompanying bill:

An Act relative to taxation veterans and active duty military personnel.

PETITION OF:

NAME:

*John Hart, Jr.*

DISTRICT/ADDRESS:

*First Suffolk*

**SENATE . . . . . No. 1339**

By Mr. Hart, a petition (accompanied by bill, Senate, No. 1339) of John Hart, Jr. for legislation relative to taxation veterans and active duty military personnel. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE  
□ SENATE  
□ , NO. 1869 OF 2011-2012.]

**The Commonwealth of Massachusetts**

**In the Year Two Thousand Thirteen**

An Act relative to taxation veterans and active duty military personnel.

*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, as appearing in the 2004 official edition, is hereby  
2 amended by inserting the following after clause twenty-second E;

3 Twenty Second F, Real estate to the full amount of the taxable valuation of real property  
4 of for honorably discharged veterans, as defined chapter 4, section 7, 43rd clause of the general  
5 laws. Said exemption shall be in effect for the first five calendar years after discharge from the  
6 armed forces. Veterans qualifying under this clause must have been domiciled in the  
7 commonwealth for at least 6 months before entering service or 5 consecutive years next before  
8 the date for filing for exemption under this clause.

9 Said veteran shall only qualify for exemption under this clause once and no real estate tax  
10 exemption under this clause shall be conveyed to said veteran in order to evade taxation;

11 Provided further, that the full amount of this exemption shall be borne by the  
12 commonwealth, and the state treasurer shall annually reimburse the city or town for the amount  
13 of the tax which otherwise would have been collected for this exemption.

14 SECTION 2. Section 1 of chapter 60a of the general laws, as appearing in the 2004  
15 official edition, is hereby amended by inserting the following after paragraph seven;

16           The excise imposed by this section shall not apply to a motor vehicle owned and  
17 registered by an honorably discharged veteran as defined by chapter 4, section 7, 43rd clause of  
18 the general laws. Said exemption shall be in effect for the first five calendar years after  
19 discharge from the armed forces. Veterans qualifying under this clause must have been  
20 domiciled in the commonwealth for at least 6 months before entering service or 5 consecutive  
21 years next before the date for filing for exemption under this clause.

22           Said veteran shall only qualify for exemption under this clause once and no excise tax  
23 exemption under this clause shall be conveyed to said veteran in order to evade taxation;

24           Provided further, that the full amount of this exemption shall be borne by the  
25 commonwealth, and the state treasurer shall annually reimburse the city or town for the amount  
26 of the tax which otherwise would have been collected for this exemption.

27           The excise imposed by this section shall not apply to a motor vehicle owned and  
28 registered by active duty military personnel stationed in the commonwealth of Massachusetts;

29           Provided further, that the full amount of this exemption shall be borne by the  
30 commonwealth, and the state treasurer shall annually reimburse the city or town for the amount  
31 of the tax which otherwise would have been collected for this exemption.