

**SENATE . . . . . No. 1412**

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The Commonwealth of Massachusetts

PRESENTED BY:

*Richard J. Ross*

*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 the assessments of long term care facilities.

PETITION OF:

NAME:

*Richard J. Ross*

DISTRICT/ADDRESS:

*Norfolk, Bristol and Middlesex*

**SENATE . . . . . No. 1412**

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By Mr. Ross, a petition (accompanied by bill, Senate, No. 1412) of Richard J. Ross for legislation to exempt certain long-term care facilities from property taxes. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE  
□ SENATE  
□ , NO. 1510 OF 2011-2012.]

The Commonwealth of Massachusetts

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**In the Year Two Thousand Thirteen**  
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An Act relative to the assessments of long term care facilities.

*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 2010  
2 Official Edition, is hereby amended by adding the following paragraph:-

3 Fifty-eighth. Any real estate used as a long term care facility and owned by a  
4 Massachusetts entity, as defined in 105 CMR 151.020, in the Commonwealth shall be deemed  
5 exempt from the requirement to pay local real estate taxes if it: is licensed by the department of  
6 public health; is owned by a charitable organization that has been determined by the Internal  
7 Revenue Service to be exempt from taxation pursuant to 26 CFR 501 (c) 3; did not pay local real  
8 estate taxes prior to the year 2003; and provides room, board or care to elders at not more than  
9 the cost of delivering such room, board or care; or provides financial assistance to elders living  
10 in such long term care facility utilizing assets of the charitable organization.