

SENATE No. 1934

The Commonwealth of Massachusetts

PRESENTED BY:

Michael O. Moore

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 granting property tax exemptions to disabled veterans.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Michael O. Moore</i>	<i>Second Worcester</i>	
<i>Paul A. Schmid, III</i>	<i>8th Bristol</i>	<i>3/3/2021</i>

SENATE No. 1934

By Mr. Moore, a petition (accompanied by bill, Senate, No. 1934) of Michael O. Moore and Paul A. Schmid, III for legislation to grant property tax exemptions to disabled veterans. Revenue.

The Commonwealth of Massachusetts

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

An Act granting property tax exemptions to 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 5 of chapter 59 of the General Laws, as appearing in the 2018 Official Education,
2 is hereby amended by inserting after clause twenty-second H the following clause:-

3 Twenty-second I. Real estate of soldiers and sailors who are veterans, as defined in clause
4 Forty-third of section 7 of chapter 4, 65 years of age or older, and their spouses, who according
5 to the records of the United States Department of Veterans Affairs or of any branch of the armed
6 forces of the United States by reason of injury received while in service and in the line of duty
7 are partially or have a disability rating of 100 per cent; to the amount of the percentage equal to
8 the percentage of the veteran’s permanent, service-connected disability as determined by the
9 United States Department of Veterans Affairs; provided, however, that the veteran or spouse
10 shall be a legal resident of the commonwealth, the veteran's last discharge or release from the
11 armed forces was under other than dishonorable conditions and the veteran was domiciled in the
12 commonwealth for at least 6 months prior to entering service or resided in the commonwealth for
13 2 consecutive years prior to the date of filing for exemption pursuant to this clause; provided,

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

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