HOUSE DOCKET, NO. FILED ON: 1/15/2009

**HOUSE . . . . . . . . . . . . . . No.**

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The Commonwealth of Massachusetts

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PRESENTED BY:

**Thomas P. Conroy**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

*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 senior tax credit expansion.

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| Thomas P. Conroy | 13th Middlesex |

The Commonwealth of Massachusetts

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**In the Year Two Thousand and Nine**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

An Act relative to the senior tax credit expansion.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1. Section 6 of Chapter 62 in the General Laws is hereby amended by adding the following:

(1) In paragraph (2) of subsection (k), inserting, after the word “allowed” in line 350, the following: - (a)

(2) In paragraph (2) of subsection (k), adding the following: - or (b) a percentage credit equal to at least the number of years in excess of twenty that the owner or tenant has paid property taxes on the residential property, but not to exceed thirty percent.

(3) In subparagraph (i) or paragraph (3) of subsection (k), inserting, before the word “the” in line 354, the following: - in instance (2)(a) above

(4) In subparagraph (ii) of paragraph (3) of subsection (k), inserting, before the word “the” in line 357, the following: - in instance (2)(a) above

(5) In subparagraph (ii) of paragraph (3) of subsection (k), adding the following: - or in instance (2)(b) above the assessed valuation of the residence does not exceed the median valuation of residential properties in that municipality by more than twenty percent. In instances in which the valuation of the residential property exceeds by a certain percentage the median in the municipality, the credit shall be reduced by the equivalent percentage.