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

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

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The Commonwealth of Massachusetts

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PRESENTED BY:

**Brian A. Joyce**

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

*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 a senior property tax credit.

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

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| Brian A. Joyce | Norfolk, Bristol and Plymouth |

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S01741 OF 2007-2008.]

The Commonwealth of Massachusetts

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**In the Year Two Thousand and Nine**

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

An Act relative to a senior property tax credit.

 *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. Subsection (k) of section 6 of chapter 62 of the General Laws, as so appearing, is hereby amended by striking out paragraph (2) and inserting in place thereof the following paragraph:—

 (2) An owner or tenant of residential property located in the commonwealth, who is 65 years of age or older, who is not a dependent of another taxpayer and who occupies said property as his principal residence, shall be allowed a credit equal to the amount by which the real estate tax payment or the rent constituting real estate tax payment exceeds 8 per cent of the taxpayer's total income, but the credit shall not exceed $1,000.