SENATE DOCKET, NO. FILED ON: 1/13/2009

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

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The Commonwealth of Massachusetts

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

PRESENTED BY:

**Cynthia Stone Creem**

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

*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 assessment of local taxes.

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

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| Cynthia Stone Creem | First Middlesex and Norfolk |

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. S01724 OF 2007-2008.]

The Commonwealth of Massachusetts

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

**In the Year Two Thousand and Nine**

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

An Act relative to the assessment of local taxes.

*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. Clause Eighteenth of Section 5 of Chapter 59 of the General Laws, as appearing in the 2006 Official Edition, is hereby amended by inserting the following at the end thereof:

           The eligibility of said persons to defer any portion of their tax liability under the provisions of clause Forty-first A of this section shall not be considered by the assessors in determining poverty or financial hardship.