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

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

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The Commonwealth of Massachusetts

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PRESENTED BY:

**Mr. Eldridge**

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

*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 to Freeze the Property Taxes for Certain Seniors.

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

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| Mr. Eldridge | Middlesex and Worcester |

The Commonwealth of Massachusetts

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

**In the Year Two Thousand and Nine**

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

An Act to Freeze the Property Taxes for Certain Seniors.

 *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. Chapter 59 of the General Laws, is hereby amended by

inserting after section 5J the following section:

Section 5K. In any city or town which accepts the provisions of

this section, the real property of a person who has reached his

sixty-fifth birthday prior to the current taxable year, or if a person

owns the same jointly with his spouse, either of whom has

reached his sixty-fifth birthday prior to the current taxable year,

said person shall have the option to be taxed at the same amount

as he was taxed in the fiscal year immediately prior to reaching

his sixty-fifth birthday and for subsequent year thereafter, pro-

vided that the dwelling on said property is occupied by said

person as his domicile and provided further that such person or

persons had gross receipts from all sources of less than $40,000 in

current taxable year.

In computing the gross receipts of a person under this section

ordinary business expenses and losses may be deducted, but not

personal or family expenses and losses may be deducted, but not

personal or family expenses, and provided, further, that there shall

be deducted from the total amount received by the applicant under

the federal social security or railroad retirement and from any

annuity, pension, or retirement plan established for employees of

the United States government of any city, town, county or special

district, included in such gross receipts, an amount equivalent to

the minimum payment then payable under federal social security

law, as determined by the commissioner of revenue, to a retired

worker seventy years of age or over, if the applicant is unmarried,

or to a retired worker and spouse both of whom are sixty-five

years of age or older. Any person who elects to be taxed under the

provisions of this section shall not be eligible for any abatement

or deferral of taxes under the provisions of clause Forty-first,

Forty-first A, Forty-first B or Forty-first C of section Five.