

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Ms. 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 senior citizen property taxes.

PETITION OF:

NAME:

Ms. Creem

DISTRICT/ADDRESS:

First Middlesex and Norfolk

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S01712 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO SENIOR CITIZEN PROPERTY TAXES.

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 1. Clause Eighteenth of section 5 of chapter 59 of the General Laws, as appearing in
2 the 2006 Official Edition, is hereby amended by striking out, in line 447, the word “and” and
3 inserting in place thereof the following word:— or.

4 SECTION 2. Clause Forty-first A of section 5 of said chapter 59 of the General Laws, as so
5 appearing, is hereby further amended by inserting, in line 1060, after the words “the property or”
6 the following words:—

7 one year after

8 SECTION 3. Section 5K of chapter 59 of the General Laws, as appearing in the 2006 Official
9 Edition, is hereby amended by striking out, in line 13, the figure “\$750” and inserting in place
10 thereof the following figure:— “\$1,000”.

11 SECTION 4. Subsection (k) of section 6 of chapter 62 of the General Laws, as so appearing, is
12 hereby amended by striking out paragraph (2) and inserting in place thereof the following
13 paragraph:—

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

19 SECTION 5. (a) There is hereby established the elderly and disabled person's tax relief outreach
20 program for the purposes of assisting elderly and disabled residents of the commonwealth in
21 obtaining information about available options designed to provide limited relief from state and
22 local taxes.

23 (b) The state secretary shall administer the program in conjunction with the secretary of the
24 executive office of elder affairs and the commissioner of the department of revenue.

25 (c) In order to assist interested persons in obtaining the information, the outreach program shall:

26 (1) create and distribute literature outlining all tax relief programs for the elderly and disabled,
27 including those providing relief from state and local taxes and describing the benefits and
28 eligibility criteria for each option;

29 (2) organize presentations and workshops to better facilitate the awareness and education of
30 elderly and disabled persons in the tax-related issues that concern them, what relief is available
31 to them and the application process for such relief programs; and

32 (3) create and maintain a statewide toll free telephone number staffed by individuals qualified to
33 inform and advise interested and potentially eligible persons about available options designed to
34 provide limited relief from state and local taxes.

35 (d) The state secretary, in consultation with the secretary of the executive office of elder affairs
36 and the commissioner of the department of revenue shall promulgate regulations necessary to
37 implement the elderly and disabled person's tax relief outreach program.