

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

John A. Hart, Jr.

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 Taxation Veterans & Active Duty Military Personnel.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
John A. Hart, Jr.	First Suffolk
Harold P. Naughton, Jr.	12th Worcester

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S01733 OF 2007-2008.]

The Commonwealth of Massachusetts

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In the Year Two Thousand and Nine
—————

AN ACT RELATIVE TO TAXATION VETERANS & ACTIVE DUTY MILITARY PERSONNEL.

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. Section 5 of chapter 59, as appearing in the 2004 official edition, is hereby
2 amended by inserting the following after clause twenty-second E;

3
4 Twenty Second F, Real estate to the full amount of the taxable valuation of real property of for
5 honorably discharged veterans, as defined chapter 4, section 7, 43rd clause of the general laws.
6 Said exemption shall be in effect for the first five calendar years after discharge from the armed
7 forces. Veterans qualifying under this clause must have been domiciled in the commonwealth
8 for at least 6 months before entering service or 5 consecutive years next before the date for filing
9 for exemption under this clause.

10
11 Said veteran shall only qualify for exemption under this clause once and no real estate tax
12 exemption under this clause shall be conveyed to said veteran in order to evade taxation;

13
14 Provided further, that the full amount of this exemption shall be borne by the commonwealth,
15 and the state treasurer shall annually reimburse the city or town for the amount of the tax which
16 otherwise would have been collected for this exemption.

17
18 SECTION 2. Section 1 of chapter 60a of the general laws, as appearing in the 2004 official edition, is
19 hereby amended by inserting the following after paragraph seven;

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21 The excise imposed by this section shall not apply to a motor vehicle owned and registered by an
22 honorably discharged veteran as defined by chapter 4, section 7, 43rd clause of the general laws.
23 Said exemption shall be in effect for the first five calendar years after discharge from the armed

24 forces. Veterans qualifying under this clause must have been domiciled in the commonwealth
25 for at least 6 months before entering service or 5 consecutive years next before the date for filing
26 for exemption under this clause.

27
28 Said veteran shall only qualify for exemption under this clause once and no excise tax exemption
29 under this clause shall be conveyed to said veteran in order to evade taxation;

30
31 Provided further, that the full amount of this exemption shall be borne by the commonwealth,
32 and the state treasurer shall annually reimburse the city or town for the amount of the tax which
33 otherwise would have been collected for this exemption.

34 The excise imposed by this section shall not apply to a motor vehicle owned and registered by
35 active duty military personnel stationed in the commonwealth of Massachusetts;

36
37 Provided further, that the full amount of this exemption shall be borne by the commonwealth,
38 and the state treasurer shall annually reimburse the city or town for the amount of the tax which
39 otherwise would have been collected for this exemption.