

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

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**The Commonwealth of Massachusetts**

PRESENTED BY:

**Tarr, Bruce (SEN)**

*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 provide a property tax credit to surviving spouses of certain public safety personnel

PETITION OF:

NAME:

Tarr, Bruce (SEN)

DISTRICT/ADDRESS:

First Essex and Middlesex

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. S01809 OF.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the Year Two Thousand and Nine**  
\_\_\_\_\_

AN ACT TO PROVIDE A PROPERTY TAX CREDIT TO SURVIVING SPOUSES OF CERTAIN  
PUBLIC SAFETY 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. Chapter 59 of the General Laws is hereby amended by adding after Section  
2   5K the following new section: -

3   SECTION 5L. Property Tax Credit for Surviving Spouse of Fire, Rescue, Police or Emergency  
4   Medical Service Personnel

5   Section 5L. In any city or town which accepts the provisions of this section, the board of  
6   selectmen of a town or in a municipality having a town council form of government, the town  
7   council or the mayor with approval of the city council in a city shall, for a dwelling owned by a  
8   public safety officer in said municipality, provide a reduction on the real property tax obligations  
9   of the surviving spouse of said public safety officer who has died as a result of the performance  
10  of, or as a result of, his/her duty while in the active service of a fire, police, rescue or emergency

11 medical service. Said reduction shall not exceed \$1000 in a given tax year and shall be for a  
12 duration of not more than 5 years.

13 SECTION 2. For the purposes of this section, the following words shall, unless the context  
14 clearly requires otherwise, have the following meanings: -

15 “Dwelling” shall mean the lot and structures necessary to use the real property as a residence.

16 “Public Safety Officer” shall mean anyone employed in active duty as a fire, police, rescue or  
17 emergency medical service worker.

18 “Surviving spouse” shall mean a man or woman married to the public safety officer, who has not  
19 remarried and continues to reside in the original dwelling.