

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Morrissey, Michael (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 real estate tax abatement to veterans.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Morrissey, Michael (SEN)	Norfolk and Plymouth

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. S01767 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT TO PROVIDE REAL ESTATE TAX ABATEMENT TO VETERANS.

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 of the Massachusetts General Laws, as appearing in
2 the 1996 Official Edition, is hereby amended by inserting after clause twenty-second E the
3 following new clause: -

4 Twenty-second F, Real estate of veterans, as defined in clause forty-three of section seven of
5 chapter four, who are legal residents of the commonwealth, and who were domiciled in the
6 commonwealth for at least six months prior to entering such service, or who have resided in the
7 commonwealth for five consecutive years prior to date of filing for exemption under this clause,
8 to the amount of six thousand dollars of the taxable calculation of real property or the sum of two
9 hundred dollars, whichever would result in an abatement of the greater amount of actual taxes
10 due, provided, that such real estate is occupied as his domicile by such person; and provided
11 further, that if said property be greater than a single-family house, then only that value of so

12 much of said house as is occupied by said person as his domicile or proportionate part of two
13 hundred dollars which ever would result in an abatement of the greater amount of actual taxes
14 due, shall be exempted. This clause cannot be used in conjunction with other clauses for the
15 purpose of determining total amount of real estate abatement for a veteran.