

SENATE No.

The Commonwealth of Massachusetts

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:

Mr. Eldridge

DISTRICT/ADDRESS:

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:

1 SECTION 1. Chapter 59 of the General Laws, is hereby amended by

2 inserting after section 5J the following section:

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

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

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

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

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

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

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

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

12 vided that the dwelling on said property is occupied by said

13 person as his domicile and provided further that such person or

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

15 current taxable year.

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17 In computing the gross receipts of a person under this section
18 ordinary business expenses and losses may be deducted, but not
19 personal or family expenses and losses may be deducted, but not
20 personal or family expenses, and provided, further, that there shall
21 be deducted from the total amount received by the applicant under
22 the federal social security or railroad retirement and from any
23 annuity, pension, or retirement plan established for employees of
24 the United States government of any city, town, county or special
25 district, included in such gross receipts, an amount equivalent to
26 the minimum payment then payable under federal social security
27 law, as determined by the commissioner of revenue, to a retired
28 worker seventy years of age or over, if the applicant is unmarried,
29 or to a retired worker and spouse both of whom are sixty-five
30 years of age or older. Any person who elects to be taxed under the
31 provisions of this section shall not be eligible for any abatement
32 or deferral of taxes under the provisions of clause Forty-first,
33 Forty-first A, Forty-first B or Forty-first C of section Five.

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