HOUSE DOCKET, NO. 1224 FILED ON: 1/16/2013

HOUSE . . . . . No. 2566

The Commonwealth of Massachusetts

PRESENTED BY:

John V. Fernandes

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:

An Act freezing real property tax payments by elderly home-owners.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
John V. Fernandes	*10th Worcester*
Stephen L. DiNatale	*3rd Worcester*
Christine E. Canavan	*10th Plymouth*
James M. Murphy	*4th Norfolk*
Thomas M. Stanley	*9th Middlesex*

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HOUSE . . . . . No. 2566

By Mr. Fernandes of Milford, a petition (accompanied by bill, House, No. 2566) of John V. Fernandes and others for legislation to prohibit increases in real property tax payments by elderly homeowners. Revenue.

The Commonwealth of Massachusetts

An Act freezing real property tax payments by elderly home-owners.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Subsection (k) of section 6 of chapter 62 of the General Laws, as appearing in the 2010 Official Edition, is hereby amended by striking out paragraph (2) and inserting in place thereof the following two paragraphs:-

(2) A tenant of residential property located in the commonwealth, who is 65 years of age or older, who is not a dependent of another taxpayer and who occupies said property as his principal residence, shall be allowed a credit equal to the amount by which the rent constituting real estate tax payment exceeds 10 per cent of the taxpayer's total income, but the credit shall not exceed $750.

(2½) Notwithstanding the provisions of paragraph (4), an owner of residential property located in the commonwealth, who is 65 years of age or older, who is not a dependent of another taxpayer and who occupies said property as his or her principal residence, shall be allowed a credit equal to the amount by which the real estate tax payment exceeds such taxpayer’s amount of payment for calendar year 2012; provided, however, that the income limit in this subsection shall be increased by amounts equal to such income multiplied by the cost-of-living adjustment for the calendar year.

SECTION 2. This act shall take effect January 1, 2013.