HOUSE DOCKET, NO. 290 FILED ON: 1/13/2011

HOUSE . . . . . No. 785

The Commonwealth of Massachusetts

PRESENTED BY:

Harold P. Naughton, 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:

An Act relative to tax exemptions for veterans..

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Harold P. Naughton, Jr.	*12th Worcester*
Susan Williams Gifford	*2nd Plymouth*
Stephen L. DiNatale	*3rd Worcester*

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HOUSE . . . . . No. 785

By Mr. Naughton of Clinton, a petition (accompanied by bill, House, No. 785) of Harold P. Naughton, Jr., Susan Williams Gifford and Stephen L. DiNatale relative to tax exemptions for veterans. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
HOUSE
, NO. *2841* OF 2009-2010.]

The Commonwealth of Massachusetts

An Act relative to tax exemptions for veterans..

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

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

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

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

Section 2.

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

17 The excise imposed by this section shall not apply to a motor vehicle owned and
18 registered by an honorably discharged veteran as defined by chapter 4, section 7, 43rd clause of
19 the general laws. Said exemption shall be in effect for the first five calendar years after
20 discharge from the armed forces. Veterans qualifying under this clause must have been
21 domiciled in the commonwealth for at least 6 months before entering service or 5 consecutive
22 years next before the date for filing for exemption under this clause.