SENATE DOCKET, NO. 836 FILED ON: 1/17/2013

SENATE . . . . . No. 1305

The Commonwealth of Massachusetts

PRESENTED BY:

Stephen M. Brewer

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 establishing a property tax exemption for members of the National Guard..

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Stephen M. Brewer	*Worcester, Hampden, Hampshire and Middlesex*
Anne M. Gobi	*5th Worcester*
Todd M. Smola	*1st Hampden*
Nicholas A. Boldyga	*3rd Hampden*
Michael R. Knapik	*Second Hampden and Hampshire*
Michael O. Moore	*Second Worcester*

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SENATE . . . . . No. 1305

By Mr. Brewer, a petition (accompanied by bill, Senate, No. 1305) of Stephen M. Brewer, Anne M. Gobi, Todd M. Smola, Nicholas A. Boldyga and other members of the General Court for legislation to establish a property tax exemption for members of the National Guard. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
SENATE
, NO. *1413* OF 2011-2012.]

The Commonwealth of Massachusetts

An Act establishing a property tax exemption for members of the National Guard..

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 of the General Laws is hereby amended by inserting after clause Twenty-second D, inserted by chapter 260 of the acts of 2006, the following clause:-

Twenty-second E, Real estate to the full amount of the taxable valuation of real property of members of the National Guard or National Guard reservists who were domiciled in the commonwealth for at least 6 months before entering service or who were domiciled in the commonwealth for 5 consecutive years next before the date for filing for exemption under this clause, which is occupied by them or their spouse as their domicile for any period of active National Guard service outside the commonwealth plus 180 days; provided, however, that if more than 1 period of active duty outside the commonwealth is performed during the year, the additional 180 days shall be added to only 1 such period of active duty.

No real estate shall be so exempt which has been conveyed to evade taxation. Three-quarters of the amount of the exemption shall be borne by the commonwealth, and the state treasurer shall annually reimburse the city or town for such portion of the tax which otherwise would have been collected for this exemption.