

SENATE No. 1319

The Commonwealth of Massachusetts

PRESENTED BY:

Cynthia S. Creem

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 senior citizen property taxes.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Cynthia S. Creem</i>	<i>First Middlesex and Norfolk</i>
<i>Barry R. Finegold</i>	<i>Second Essex and Middlesex</i>
<i>Nicholas A. Boldyga</i>	<i>3rd Hampden</i>
<i>Antonio F. D. Cabral</i>	<i>13th Bristol</i>

SENATE No. 1319

By Ms. Creem, a petition (accompanied by bill, Senate, No. 1319) of Cynthia S. Creem, Barry R. Finegold, Nicholas A. Boldyga and Antonio F. D. Cabral for legislation relative to senior citizen property taxes. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION

SEE

□ □ SENATE
□ , NO. 1422 OF 2011-2012.]

The Commonwealth of Massachusetts

An Act relative to senior citizen property taxes.

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. Clause Eighteenth of section 5 of chapter 59 of the General Laws, as
2 appearing in the 2010 Official Edition, is hereby amended by striking out, in line 446, the word
3 “and” and inserting in place thereof the following word:— or.

4 SECTION 2. Clause Forty-first A of said section 5 of chapter 59 of the General Laws, as
5 so appearing, is hereby further amended by inserting, in line 1062, after the words “the property
6 or” the following words:— one year after

7 SECTION 3. Subsection (k) of section 6 of chapter 62 of the General Laws, as so
8 appearing, is hereby amended by striking out paragraph (2) and inserting in place thereof the
9 following paragraph:—

10 (2) An owner or tenant of residential property located in the commonwealth, who is 65
11 years of age or older, who is not a dependent of another taxpayer and who occupies said property
12 as his principal residence, shall be allowed a credit equal to the amount by which the real estate
13 tax payment or the rent constituting real estate tax payment exceeds 8 per cent of the taxpayer's
14 total income, but the credit shall not exceed \$1,000.

15 SECTION 4. (a) There is hereby established the elderly and disabled person’s tax relief
16 outreach program for the purposes of assisting elderly and disabled residents of the

17 commonwealth in obtaining information about available options designed to provide limited
18 relief from state and local taxes.

19 (b) The state secretary shall administer the program in conjunction with the secretary of
20 the executive office of elder affairs and the commissioner of the department of revenue.

21 (c) In order to assist interested persons in obtaining the information, the outreach program
22 shall:

23 (1) create and distribute literature outlining all tax relief programs for the elderly
24 and disabled, including those providing relief from state and local taxes and describing the
25 benefits and eligibility criteria for each option;

26 (2) organize presentations and workshops to better facilitate the awareness and
27 education of elderly and disabled persons in the tax-related issues that concern them, what relief
28 is available to them and the application process for such relief programs; and

29 (3) create and maintain a statewide toll free telephone number staffed by
30 individuals qualified to inform and advise interested and potentially eligible persons about
31 available options designed to provide limited relief from state and local taxes.

32 (d) The state secretary, in consultation with the secretary of the executive office of elder
33 affairs and the commissioner of the department of revenue shall promulgate regulations
34 necessary to implement the elderly and disabled person's tax relief outreach program.