SENATE DOCKET, NO. 988 FILED ON: 1/17/2013

SENATE . . . . . No. 1339

The Commonwealth of Massachusetts

PRESENTED BY:

John Hart, 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 taxation veterans and active duty military personnel.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
John Hart, Jr.	*First Suffolk*

SENATE DOCKET, NO. 988 FILED ON: 1/17/2013

SENATE . . . . . No. 1339

By Mr. Hart, a petition (accompanied by bill, Senate, No. 1339) of John Hart, Jr. for legislation relative to taxation veterans and active duty military personnel. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
SENATE
, NO. *1869* OF 2011-2012.]

The Commonwealth of Massachusetts

An Act relative to taxation veterans and active duty military personnel.

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;

The excise imposed by this section shall not apply to a motor vehicle owned and registered by an honorably discharged veteran as defined by chapter 4, section 7, 43rd clause of

18 the general laws. Said exemption shall be in effect for the first five calendar years after
19 discharge from the armed forces. Veterans qualifying under this clause must have been
20 domiciled in the commonwealth for at least 6 months before entering service or 5 consecutive
21 years next before the date for filing for exemption under this clause.

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

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

27 The excise imposed by this section shall not apply to a motor vehicle owned and
28 registered by active duty military personnel stationed in the commonwealth of Massachusetts;

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