SENATE DOCKET, NO. 1511 FILED ON: 1/18/2013

SENATE . . . . . No. 1414

The Commonwealth of Massachusetts

PRESENTED BY:

Michael F. Rush

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 a property tax exemption for disabled veterans.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Michael F. Rush	*Norfolk and Suffolk*
Linda Campbell	*15th Essex*

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SENATE . . . . . No. 1414

By Mr. Rush, a petition (accompanied by bill, Senate, No. 1414) of Michael F. Rush and Linda Campbell for legislation relative to a property tax exemption for disabled veterans. Revenue.

The Commonwealth of Massachusetts

An Act relative to a property tax exemption for disabled 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. Clause 22E of section 5 of chapter 59 of the General Laws, as appearing in the 2010 Official Edition, is hereby amended by striking out, in lines 781 through 784, the words "to the amount of six thousand dollars of the taxable valuation of real property or the sum of $1,000, whichever would result in an abatement of the greater amount of actual taxes due, provided, that such real estate is occupied as his domicile by such person; and provided further, that if said property be greater than a single-family house, then only that value of so much of said house as is occupied by said person as his domicile or a proportionate part of $1,000, whichever would result in an abatement of the greater amount of actual taxes due, shall be exempted" and inserting in place thereof the following:-

shall receive a total exemption from payment of his or her real property taxes, provided that such real estate is occupied as his or her domicile by such person. The state treasurer shall annually reimburse each city and town for the amount of taxes lost by such city or town through an abatement to a veteran with such disability rating of one hundred per cent or to the surviving spouse of such veteran, authorized by the commissioner of revenue.