SENATE DOCKET, NO. 585 FILED ON: 1/19/2011

SENATE . . . . . No. 1445

The Commonwealth of Massachusetts

PRESENTED BY:

James B. Eldridge

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 property tax relief - the circuit breaker..

PETITION OF:

NAME:	DISTRICT/ADDRESS:
James B. Eldridge	
	☐ *[District]*
	☐

SENATE DOCKET, NO. 585 FILED ON: 1/19/2011

SENATE . . . . . No. 1445

By Mr. Eldridge, a petition (accompanied by bill, Senate, No. 1445) of James B. Eldridge for legislation relative to senior property tax relief - the circuit breaker. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
SENATE
, NO. *1263* OF 2009-2010.]

The Commonwealth of Massachusetts

An Act relative to senior property tax relief - the circuit breaker..

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 80 of chapter 127 of the Acts of 1999 is hereby amended by striking out subsection (2) and inserting in place thereof the following subsection:-

(2) An owner of residential property located in the commonwealth, who receives Social Security Retirement benefits or is 60 years of age or older, who is not a dependent of another taxpayer and who occupies said property as his principle residence, shall be allowed a credit equal to 50 per cent of the sum of the annual real estate tax plus the water sewer charges paid in the tax year for which the credit is sought; a tenant of residential property , who receives Social Security Retirement benefits or is 60 years of age or older, who is not a dependent of another taxpayer and who occupies said property as his principle residence, shall be allowed a credit equal to rent constituting real estate tax payments.

SECTION 2. Said section 80, as so appearing, is hereby further amended by inserting after subsection (9) the following new subsection:-

The income limits enumerated pursuant to subsection (2) of this section shall be adjusted on an annual basis to reflect the annual CPI.