SENATE DOCKET, NO. 685 FILED ON: 1/20/2011

SENATE . . . . . No. 1539

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce E. Tarr

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 to provide a property tax credit to surviving spouses of certain public safety personnel..

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Bruce E. Tarr	☐ *[District]* ☐
Michael R. Knapik	☐ *[District]* ☐
Richard J. Ross	*Norfolk, Bristol, and Middlesex*
Ann-Margaret Ferrante	*5th Essex*
James E. Timilty	☐ *[District]* ☐

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SENATE . . . . . No. 1539

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1539) of Bruce E. Tarr, Michael R. Knapik, Richard J. Ross, Ann-Margaret Ferrante and others for legislation to provide a property tax credit to surviving spouses of certain public safety personnel. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
SENATE
, NO. *1347* OF 2009-2010.]

The Commonwealth of Massachusetts

An Act to provide a property tax credit to surviving spouses of certain public safety 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. Chapter 59 of the General Laws is hereby amended by adding after Section 5K the following new section: -

SECTION 5L. Property Tax Credit for Surviving Spouse of Fire, Rescue, Police or Emergency Medical Service Personnel

Section 5L. In any city or town which accepts the provisions of this section, the board of selectmen of a town or in a municipality having a town council form of government, the town council or the mayor with approval of the city council in a city shall, for a dwelling owned by a public safety officer in said municipality, provide a reduction on the real property tax obligations of the surviving spouse of said public safety officer who has died as a result of the performance of, or as a result of, his/her duty while in the active service of a fire, police, rescue or emergency medical service. Said reduction shall not exceed $1000 in a given tax year and shall be for a duration of not more than 5 years.

SECTION 2. For the purposes of this section, the following words shall, unless the context clearly requires otherwise, have the following meanings: -

“Dwelling” shall mean the lot and structures necessary to use the real property as a residence.

17 “Public Safety Officer” shall mean anyone employed in active duty as a fire, police,
18 rescue or emergency medical service worker.

19 “Surviving spouse” shall mean a man or woman married to the public safety officer, who
20 has not remarried and continues to reside in the original dwelling.