

HOUSE No. 2815

The Commonwealth of Massachusetts

PRESENTED BY:

Kenneth I. Gordon

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 adoption of the accompanying bill:

An Act relative to tax abatement for permanently disabled veterans.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Kenneth I. Gordon</i>	<i>21st Middlesex</i>	<i>1/10/2023</i>

HOUSE No. 2815

By Representative Gordon of Bedford, a petition (accompanied by bill, House, No. 2815) of Kenneth I. Gordon relative to tax abatement for permanently disabled veterans. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2921 OF 2021-2022.]

The Commonwealth of Massachusetts

—————
**In the One Hundred and Ninety-Third General Court
(2023-2024)**
—————

An Act relative to tax abatement for permanently 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:

1 SECTION 1. Clause twenty-second of section 5 of chapter 59 of the General Laws, as
2 appearing in the 2020 Official Edition, is hereby amended by striking out the second paragraph
3 and inserting in the place thereof the following paragraph:-

4 (a) Soldiers and sailors who, as a result of disabilities contracted while in the line of duty,
5 have a disability rating of ten per cent or more as determined by the Veterans Administration or
6 by any branch of the armed forces. After the assessors have allowed an exemption under this
7 clause, veterans who according to the records of the Veterans Administration by reason of such
8 service in the armed forces of the United States have suffered in the line of duty permanent
9 disability will not be required in any subsequent year to reapply or present further evidence of
10 the existence of the facts in the city or town in which the exemption has been allowed. Further

11 evidence of the existence of the facts will be required in subsequent years for veterans whose
12 disabilities the Veterans Administration has not deemed permanent; provided, however, that the
13 assessors may refuse to allow an exemption in any subsequent year if they become aware that the
14 soldier or sailor did not satisfy all of the requisites of this clause at the time the exemption was
15 first granted.

16 SECTION 2. Clause twenty-second E of Section 5 of said chapter 59, as so appearing, is
17 hereby amended by striking out the second paragraph and inserting in the place thereof the
18 following paragraph:-

19 “After the assessors have allowed an exemption under this clause, veterans who
20 according to the records of the Veterans Administration by reason of such service in the armed
21 forces of the United States have suffered in the line of duty permanent disability will not be
22 required in any subsequent year to reapply or present further evidence of the existence of the
23 facts in the city or town in which the exemption has been allowed; provided, however, that the
24 assessors may refuse to allow an exemption in any subsequent year if they become aware that the
25 soldier or sailor did not satisfy all of the requisites of this clause at the time the exemption was
26 first granted. Further evidence of the existence of the facts will be required in subsequent years
27 for veterans whose disabilities the Veterans Administration has not deemed permanent.”