

**SENATE . . . . . No. 1905**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

*Patrick M. O'Connor*

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*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 establishing a local option to exempt fishermen from property taxes.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Patrick M. O'Connor</i>	<i>First Plymouth and Norfolk</i>	
<i>Mathew J. Muratore</i>	<i>1st Plymouth</i>	<i>3/1/2023</i>

**SENATE . . . . . No. 1905**

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By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1905) of Patrick M. O'Connor and Mathew J. Muratore for legislation to establish a local option to exempt fishermen from property taxes. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1945 OF 2021-2022.]

**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
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An Act establishing a local option to exempt fishermen from property taxes.

*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 5 of chapter 59 of the general laws, as appearing in the 2008 Official Edition, is  
2 hereby amended by inserting at the end thereof the following new section:-

3           Fifty-eighth. Upon the acceptance of this section by a city or town, the board of assessors  
4 may grant real and personal property tax abatement up to 100 per cent of the total tax assessed to  
5 a resident who is a licensed commercial fisherman, lobsterman, oyster farmer, or other type of  
6 fish farmer, subject to eligibility criteria to be established by the board of assessors.