HOUSE DOCKET, NO. 1734 FILED ON: 1/17/2013

HOUSE . . . . . No. 2644

The Commonwealth of Massachusetts

PRESENTED BY:

Stephen Kulik

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 volunteer firefighters with a local option real estate tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Stephen Kulik	*1st Franklin*
Jennifer E. Benson	*37th Middlesex*
Nicholas A. Boldyga	*3rd Hampden*
Thomas J. Calter	*12th Plymouth*
Christine E. Canavan	*10th Plymouth*
Kimberly N. Ferguson	*1st Worcester*
Anne M. Gobi	*5th Worcester*
Danielle W. Gregoire	*4th Middlesex*
Patricia A. Haddad	*5th Bristol*
Randy Hunt	*5th Barnstable*
Louis L. Kafka	*8th Norfolk*
Michael R. Knapik	*Second Hampden and Hampshire*
Peter V. Kocot	*1st Hampshire*
Angelo J. Puppolo, Jr.	*12th Hampden*
John W. Scibak	*2nd Hampshire*
Todd M. Smola	*1st Hampden*
Bruce E. Tarr	*First Essex and Middlesex*
William Smitty Pignatelli	*4th Berkshire*

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HOUSE . . . . . No. 2644

By Mr. Kulik of Worthington, a petition (accompanied by bill, House, No. 2644) of Stephen Kulik and others for legislation to provide volunteer firefighters with a local option real estate tax exemption. Revenue.

The Commonwealth of Massachusetts

An Act to provide volunteer firefighters with a local option real estate tax exemption.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

In any city, town or district which accepts the provisions of this section, the board of selectmen of a town or the prudential committee in a district, or in a municipality having a town council form of government, the town council or the mayor with the approval of the city council in a city may establish a program to allow persons to serve as an volunteer, call or auxiliary firefighter or as a volunteer, call or auxiliary emergency medical technician for such city, town or district. In exchange for such volunteer services, the city or town may reduce the real property tax obligations of such person on his tax bills and any reduction so provided shall be in addition to any exemption or abatement to which any such person is otherwise entitled, and the reduction of the real property tax bill shall not exceed $2,500 in a given tax year. It shall be the responsibility of the city or town to maintain a record for each taxpayer including, but not limited to, the criteria used for calculation of the tax reduction and the total amount by which the real property tax has been reduced and to provide a copy of such record to the assessor in order that the actual tax bill reflect the reduced rate. A copy of such record shall also be provided to the taxpayer prior to the issuance of the actual tax bill. Such cities, towns and districts shall have the power to create local rules and procedures for implementing this section in any way consistent with the intent of this section.

In no instance shall the amount by which a person's property tax liability is reduced in exchange for the provision of services as a volunteer, call or auxiliary firefighter or volunteer, call or auxiliary emergency medical technician be considered income, wages, or employment for purposes of taxation as provided in chapter 62, for the purposes of withholding taxes as provided in chapter 62B, for the purposes of workers' compensation as provided in chapter 152 or any other applicable provisions of the General Laws, but such person while providing such services shall be considered a public employee for the purposes of chapter 258, but such services shall not be deemed employment for the purposes of unemployment insurance as provided in chapter 151A.