SENATE DOCKET, NO. 1324 FILED ON: 1/21/2011

SENATE . . . . . No. 1422

The Commonwealth of Massachusetts

PRESENTED BY:

Cynthia S. Creem

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 citizen property taxes.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Cynthia S. Creem	
	☐ *[District]*
	☐

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SENATE . . . . . No. 1422

By Ms. Creem, a petition (accompanied by bill, Senate, No. 1422) of Cynthia S. Creem for legislation relative to senior citizen property taxes. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
SENATE
, NO. *1251* OF 2009-2010.]

The Commonwealth of Massachusetts

An Act relative to senior citizen 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:

SECTION 1. Clause Eighteenth of section 5 of chapter 59 of the General Laws, as appearing in the 200 6Official Edition, is hereby amended by striking out, in line 447, the word “and” and inserting in place thereof the following word:— or.

SECTION 2. Clause Forty-first A of section 5 of said chapter 59 of the General Laws, as so appearing, is hereby further am ended by inserting, in line 1060, after the words “the property or” the following words:—

one year after

SECTION 3. Subsection (k) of section 6 of chapter 62 of the General Laws, as so appearing, is hereby amended by striking out paragraph (2) and inserting in place thereof the following paragraph:—

(2) An owner or tenant of residential property located in the commonwealth, who is 65 years of age or older, who is not a dependent of another taxpayer and who occupies said property as his principal residence, shall be allowed a credit equal to the amount by which the real estate tax payment or the rent constituting real estate tax payment exceeds 8 per cent of the taxpayer's total income, but the credit shall not exceed $1,000.

SECTION 4. (a) There is hereby established the elderly and disabled person’s tax relief outreach program for the purposes of assisting elderly and disabled residents of the

18 commonwealth in obtaining information about available options designed to provide limited
19 relief from state and local taxes.

20 (b) The state secretary shall administer the program in conjunction with the
21 secretary of the executive office of elder affairs and the commissioner of the department of
22 revenue.

23 (c) In order to assist interested persons in obtaining the information, the
24 outreach program shall:

25 (1) create and distribute literature outlining all tax relief programs for
26 the elderly and disabled, including those providing relief from state and local taxes and
27 describing the benefits and eligibility criteria for each option;

28 (2) organize presentations and workshops to better facilitate the
29 awareness and education of elderly and disabled persons in the tax-related issues that concern
30 them, what relief is available to them and the application process for such relief programs; and

31 (3) create and maintain a statewide toll free telephone number staffed
32 by individuals qualified to inform and advise interested and potentially eligible persons about
33 available options designed to provide limited relief from state and local taxes.

34 (d) The state secretary, in consultation with the secretary of the executive office
35 of elder affairs and the commissioner of the department of revenue shall promulgate regulations
36 necessary to implement the elderly and disabled person's tax relief outreach program.