SENATE DOCKET, NO. 1194 FILED ON: 1/20/2011

SENATE . . . . . No. 1465

The Commonwealth of Massachusetts

PRESENTED BY:

Brian A. Joyce

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 a senior property tax credit..

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Brian A. Joyce	*Norfolk, Bristol, and Plymouth*
Robert L. Hedlund	
	☐ *[District]*
	☐

SENATE DOCKET, NO. 1194 FILED ON: 1/20/2011

SENATE . . . . . No. 1465

By Mr. Joyce, a petition (accompanied by bill, Senate, No. 1465) of Brian A. Joyce and Robert L. Hedlund for legislation relative to senior property tax credit. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
SENATE
, NO. *1287* OF 2009-2010.]

The Commonwealth of Massachusetts

An Act relative to a senior property tax credit..

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. 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.