

# SENATE . . . . . No. 1319

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## 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 adoption of the accompanying bill:

An Act relative to senior citizen property taxes.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Cynthia S. Creem</i>	<i>First Middlesex and Norfolk</i>
<i>Barry R. Finegold</i>	<i>Second Essex and Middlesex</i>
<i>Nicholas A. Boldyga</i>	<i>3rd Hampden</i>
<i>Antonio F. D. Cabral</i>	<i>13th Bristol</i>

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By Ms. Creem, a petition (accompanied by bill, Senate, No. 1319) of Cynthia S. Creem, Barry R. Finegold, Nicholas A. Boldyga and Antonio F. D. Cabral for legislation relative to senior citizen property taxes. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1422 OF 2011-2012.]

## The Commonwealth of Massachusetts

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In the Year Two Thousand Thirteen  
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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:*

1           SECTION 1. Clause Eighteenth of section 5 of chapter 59 of the General Laws, as  
2 appearing in the 2010 Official Edition, is hereby amended by striking out, in line 446, the word  
3 “and” and inserting in place thereof the following word:— or.

4           SECTION 2. Clause Forty-first A of said section 5 of chapter 59 of the General Laws, as  
5 so appearing, is hereby further amended by inserting, in line 1062, after the words “the property  
6 or” the following words:— one year after

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

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

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

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

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

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

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

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

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

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