SENATE DOCKET, NO. 899 FILED ON: 1/17/2013

SENATE . . . . . No. 1412

The Commonwealth of Massachusetts

PRESENTED BY:

Richard J. Ross

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 the assessments of long term care facilities.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Richard J. Ross	*Norfolk, Bristol and Middlesex*

SENATE DOCKET, NO. 899 FILED ON: 1/17/2013

SENATE . . . . . No. 1412

By Mr. Ross, a petition (accompanied by bill, Senate, No. 1412) of Richard J. Ross for legislation to exempt certain long-term care facilities from property taxes. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *1510* OF 2011-2012.]

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act relative to the assessments of long term care facilities.

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. Section 5 of chapter 59 of the General Laws, as appearing in the 2010 Official Edition, is hereby amended by adding the following paragraph:-

Fifty-eighth. Any real estate used as a long term care facility and owned by a Massachusetts entity, as defined in 105 CMR 151.020, in the Commonwealth shall be deemed exempt from the requirement to pay local real estate taxes if it: is licensed by the department of public health; is owned by a charitable organization that has been determined by the Internal Revenue Service to be exempt from taxation pursuant to 26 CFR 501 (c) 3; did not pay local real estate taxes prior to the year 2003; and provides room, board or care to elders at not more than the cost of delivering such room, board or care; or provides financial assistance to elders living in such long term care facility utilizing assets of the charitable organization.