

HOUSE No. 2874

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act providing for an exemption for certain paraplegic veterans..

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. Section 8A of chapter 58 of the General Laws, as appearing in the 2004
2 Official Edition, is hereby repealed.

3 SECTION 2. Section 5 of chapter 59 of the General Laws, as appearing in the 2004
4 Official Edition, is hereby amended by inserting after clause Twenty-second E the following
5 clause:-

6 Twenty-second F, Real estate of soldiers and sailors and their spouses who are legal
7 residents of the commonwealth and who are veterans as defined in clause forty-three of section
8 seven of chapter four, and who according to the records of the Veterans Administration or of any
9 branch of the armed forces of the United States are paraplegics by reason of injury received
10 while in such service and in the line of duty, and who were domiciled in the commonwealth for
11 at least six months prior to entering such service, or who have resided in the commonwealth for
12 five consecutive years next prior to date of filing for exemption under this clause, provided, that
13 such real estate is occupied as his domicile by such person; and provided further, that if said
14 property be greater than a single-family house, then only that value of so much of said house as

15 is occupied by said person as his domicile shall be exempted. An exemption under this clause
16 shall continue unchanged for the benefit of the surviving spouse after the death of such
17 paraplegic veteran as long as the surviving spouse of the qualified veteran shall remain an owner
18 and occupant of a domicile subject to the exemption.

19 No real estate shall be so exempt which the assessors shall adjudge has been conveyed to
20 such soldier or sailor to evade taxation.

21 Two thousand dollars of taxable value of this exemption or up to the sum of one hundred
22 and seventy-five dollars, whichever basis is applicable, shall be borne by the city or town; the
23 balance shall be borne by the commonwealth; and the state treasurer shall annually reimburse the
24 city or town for the amount of the tax which otherwise would have been collected on account of
25 this balance.

26 SECTION 3. Section 5 of chapter 59 of the General Laws, as appearing in the 2004
27 Official Edition, is hereby amended by striking out, in line 796, the words “and twenty-second
28 E” and inserting in place thereof the following words:- , twenty-second E and twenty-second F.

29 SECTION 4. Section 59 of chapter 59 of the General Laws, as appearing in the 2004
30 Official Edition, is hereby amended by inserting, in line 42, after the words “Twenty-second E”
31 the following words:- , Twenty-second F.

32 SECTION 5. Section 4 of chapter 73 of the acts of 1986 is hereby amended by inserting
33 after the words “Twenty-second E” the following words:- , Twenty-second F.

34 SECTION 6. Section 4 of chapter 73 of the acts of 1986 is hereby amended by striking
35 out the words “section eight A of chapter fifty-eight” and inserting in place thereof the following
36 words:- clause Twenty-second F of chapter fifty-nine.