

HOUSE No. 2882

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act providing property tax relief for certain caregivers..

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 5 of chapter 59 of the General Laws, as appearing in the 2004
2 Official Edition, is hereby amended by adding the following clause:—

3 Fifty-sixth. The sum of \$3,000 for caregivers providing medical assistance and care to
4 spouses or dependents 65 years of age or older with long-term care needs, on property occupied
5 by them as their domicile. For the purposes of this clause, a person with long term care needs
6 shall be a person who has three or more limitations in activities of daily living, such as bathing,
7 dressing, eating, toileting, transferring and continence management, or, a person with severe
8 cognitive impairments that requires substantial supervision to be protected from threats to their
9 health and safety due to this condition and has difficulty with one or more of the activities of
10 daily living, or a person who has been certified by a physician to be an individual with long term
11 care needs, for at least 180 consecutive days and a portion of which has occurred within the
12 taxable year.