

HOUSE No. 3834

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to senior tax relief..

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. Paragraph (1) of subsection (k) of section 6 of Chapter 62 of the General
2 Laws, as appearing in the 2006 official edition, is hereby amended by striking out in line 339, the
3 following:

4 capital gains deducted pursuant to subparagraph (K) of paragraph (1) of subsection (d) of
5 section 2,

6 SECTION 2. Paragraph (2) of subsection (k) of section 6 of Chapter 62 of the General
7 Laws, as appearing in the 2006 official edition, is hereby amended by striking out, in line 351,
8 the figure “10” and inserting in place thereof the following figure: 8.

9 SECTION 3. There is hereby established the elderly persons tax relief outreach program
10 for the purposes of assisting elderly residents of the commonwealth in obtaining information
11 about available options designed to provide relief from state and local taxes. The secretary of the
12 commonwealth shall administer the program in conjunction with the secretary of the executive
13 office of elder affairs and the commissioner of the department of revenue. In order to assist

14 interested persons in obtaining such information, the outreach program shall: (a) create and
15 distribute literature outlining all tax relief programs for the elderly and disabled, including those
16 providing relief from state and local taxes and describing the benefits and eligibility criteria for
17 each option; (b) organize presentations and workshops to better facilitate the awareness and
18 education of elderly and disabled persons in the tax-related issues that concern them, what relief
19 is available to them and the application process for such relief programs; and (c) create and
20 maintain a statewide toll free telephone number staffed by individuals qualified to inform and
21 advise interested and potentially eligible persons about available options designed to provide
22 limited relief from state and local taxes. (d) work in conjunction with the Volunteer Income Tax
23 Assistance (VITA) Program and the Councils on Aging to facilitate tax preparation assistance for
24 seniors who qualify for the Senior Property Tax Relief Credit. The secretary of the
25 Commonwealth, the secretary of the executive office of elder affairs and the commissioner of the
26 department of revenue shall promulgate such regulations as are necessary to implement the
27 elderly persons tax relief outreach program.