

# SENATE . . . . . No. 1229

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## The Commonwealth of Massachusetts

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In the Year Two Thousand Nine  
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An Act establishing a property tax exemption for members of the National Guard..

*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 is hereby amended by  
2     inserting after clause Twenty-second D, inserted by chapter 260 of the acts of 2006, the  
3     following clause:-

4           Twenty-second E, Real estate to the full amount of the taxable valuation of real property  
5     of members of the National Guard or National Guard reservists who were domiciled in the  
6     commonwealth for at least 6 months before entering service or who were domiciled in the  
7     commonwealth for 5 consecutive years next before the date for filing for exemption under this  
8     clause, which is occupied by them or their spouse as their domicile for any period of active  
9     National Guard service outside the commonwealth plus 180 days; provided, however, that if  
10    more than 1 period of active duty outside the commonwealth is performed during the year, the  
11    additional 180 days shall be added to only 1 such period of active duty.

12           No real estate shall be so exempt which has been conveyed to evade taxation. Three-  
13    quarters of the amount of the exemption shall be borne by the commonwealth, and the state

- 14    treasurer shall annually reimburse the city or town for such portion of the tax which otherwise
- 15    would have been collected for this exemption.