SENATE DOCKET, NO. 1837 FILED ON: 1/14/2009

SENATE . . . . . No. 1251

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to senior citizen property taxes..

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. Clause Eighteenth of section 5 of chapter 59 of the General Laws, as appearing in the 2006 Official Edition, is hereby amended by striking out, in line 447, the word "and" and inserting in place thereof the following word:— or.

SECTION 2. Clause Forty-first A of section 5 of said chapter 59 of the General Laws, as so appearing, is hereby further amended by inserting, in line 1060, after the words "the property or" the following words:—one year after

SECTION 3. Section 5K of chapter 59 of the General Laws, as appearing in the 2006 Official Edition, is hereby amended by striking out, in line 13, the figure "$750" and inserting in place thereof the following figure:— "$1,000".

SECTION 4. Subsection (k) of section 6 of chapter 62 of the General Laws, as so appearing, is hereby amended by striking out paragraph (2) and inserting in place thereof the following paragraph:—

(2) An owner or tenant of residential property located in the commonwealth, who is 65 years of age or older, who is not a dependent of another taxpayer and who occupies said property as his principal residence, shall be allowed a credit equal to the amount by which the real estate tax payment or the rent constituting real estate tax payment exceeds 8 per cent of the taxpayer's total income, but the credit shall not exceed $1,000.

SECTION 5. (a) There is hereby established the elderly and disabled person’s tax relief outreach program for the purposes of assisting elderly and disabled residents of the commonwealth in obtaining information about available options designed to provide limited relief from state and local taxes.

(b) The state secretary shall administer the program in conjunction with the secretary of the executive office of elder affairs and the commissioner of the department of revenue.

(c) In order to assist interested persons in obtaining the information, the outreach program shall:

(1) create and distribute literature outlining all tax relief programs for the elderly and disabled, including those providing relief from state and local taxes and describing the benefits and eligibility criteria for each option;

(2) organize presentations and workshops to better facilitate the awareness and education of elderly and disabled persons in the tax-related issues that concern them, what relief is available to them and the application process for such relief programs; and

(3) create and maintain a statewide toll free telephone number staffed by individuals qualified to inform and advise interested and potentially eligible persons about available options designed to provide limited relief from state and local taxes.

(d) The state secretary, in consultation with the secretary of the executive office of elder affairs and the commissioner of the department of revenue shall promulgate regulations necessary to implement the elderly and disabled person's tax relief outreach program.