SENATE DOCKET, NO. 1864 FILED ON: 1/14/2009

SENATE . . . . . No. 1252

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to the assessment of local 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 inserting the following at the end thereof:

The eligibility of said persons to defer any portion of their tax liability under the provisions of clause Forty-first A of this section shall not be considered by the assessors in determining poverty or financial hardship.