

SENATE No. 1287

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to a senior property tax credit..

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

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