

**SENATE . . . . . No. 1347**

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The Commonwealth of Massachusetts

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**In the Year Two Thousand Nine**  
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An Act to provide a property tax credit to surviving spouses of certain public safety personnel.

*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. Chapter 59 of the General Laws is hereby amended by adding after Section  
2 5K the following new section: -

3 SECTION 5L. Property Tax Credit for Surviving Spouse of Fire, Rescue, Police or  
4 Emergency Medical Service Personnel

5 Section 5L. In any city or town which accepts the provisions of this section, the board of  
6 selectmen of a town or in a municipality having a town council form of government, the town  
7 council or the mayor with approval of the city council in a city shall, for a dwelling owned by a  
8 public safety officer in said municipality, provide a reduction on the real property tax obligations  
9 of the surviving spouse of said public safety officer who has died as a result of the performance  
10 of, or as a result of, his/her duty while in the active service of a fire, police, rescue or emergency  
11 medical service. Said reduction shall not exceed \$1000 in a given tax year and shall be for a  
12 duration of not more than 5 years.

13           SECTION 2. For the purposes of this section, the following words shall, unless the  
14 context clearly requires otherwise, have the following meanings: -

15           “Dwelling” shall mean the lot and structures necessary to use the real property as a  
16 residence.

17           “Public Safety Officer” shall mean anyone employed in active duty as a fire, police,  
18 rescue or emergency medical service worker.

19           “Surviving spouse” shall mean a man or woman married to the public safety officer, who  
20 has not remarried and continues to reside in the original dwelling.