

**SENATE . . . . . No. 1539**

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The Commonwealth of Massachusetts

PRESENTED BY:

*Bruce E. Tarr*

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act to provide a property tax credit to surviving spouses of certain public safety personnel..

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Bruce E. Tarr</i>	
<i>Michael R. Knapik</i>	
<i>Richard J. Ross</i>	<i>Norfolk, Bristol and Middlesex</i>
<i>Ann-Margaret Ferrante</i>	<i>5th Essex</i>
<i>James E. Timilty</i>	

**SENATE . . . . . No. 1539**

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By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1539) of Bruce E. Tarr, Michael R. Knapik, Richard J. Ross, Ann-Margaret Ferrante and others for legislation to provide a property tax credit to surviving spouses of certain public safety personnel. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1347 OF 2009-2010.]

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Eleven**  
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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.