

HOUSE No. 2491

The Commonwealth of Massachusetts

PRESENTED BY:

Cory Atkins and Michael J. Barrett

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 providing for local property tax relief.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Cory Atkins</i>	<i>14th Middlesex</i>	<i>1/15/2013</i>
<i>Michael J. Barrett</i>	<i>Third Middlesex</i>	<i>1/17/2013</i>

HOUSE No. 2491

By Representative Atkins of Concord and Senator Barrett, a joint petition (accompanied by bill, House, No. 2491) of Cory Atkins and Michael Barrett (by vote of the town) that the town of Concord be authorized to create a local option municipal income tax to provide property tax relief. Revenue. [Local Approval Received.]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3375 OF 2011-2012.]

The Commonwealth of Massachusetts

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In the Year Two Thousand Thirteen
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An Act providing for local property tax relief.

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. Sections 2 through 6 shall take effect in the Town of Concord, upon the
2 vote of a two-thirds majority at an annual or special Town Meeting, followed by acceptance by
3 the voters at a municipal election.

4 SECTION 2. Notwithstanding the provisions of chapter 59 of the general laws, or any
5 other general law or special act to the contrary, the legislative Town of Concord may vote at
6 Town Meeting to accept sections 2 through 6 to replace a portion of its residential real estate
7 property tax by a local income tax to be collected as a surcharge on the taxable personal income
8 of residents of the Town. The adoption of such a local option income tax and the rate of said
9 surcharge shall be voted at a municipal election by a majority of those voting at the polls.

10 SECTION 3. The controls and limits on the property tax levy as established in chapter 59
11 of the General Laws and the method of real estate property tax assessment as set forth in said
12 chapter shall not be altered, raised or lowered as a consequence of local adoption of this local
13 income tax. The revenues collected annually from the local income tax, as provided in this
14 section, shall be used solely to reduce the residential property tax levy, and the calculation of the
15 levy limit under chapter 59 for purposes of determining the need for a vote to override the levy
16 limit shall incorporate revenues collected from both the local income tax and property tax.

17 SECTION 4. The local income tax shall be collected by the department of revenue as a
18 surcharge on the taxable personal income of Concord residents. The department of revenue shall
19 provide space on the personal state income tax return for the surcharge to be calculated and
20 added to the total tax to be paid. The department of revenue shall return the revenues collected
21 from the surcharge to the Town of Concord within the quarter immediately following the
22 calendar quarter of collection. Revenues so received shall be used in calculating the annual
23 property tax rate to be adopted and approved by the Board of Selectmen following vote of the
24 annual Town budget at Town Meeting.

25 SECTION 5. The amount collected from said surcharge on residents of a municipality
26 shall be used solely to reduce the residential property tax levy in said municipality. All other
27 categories of property shall continue to pay the property tax as provided by existing law.

28 SECTION 6. Voters at Town Meeting may also vote to exempt certain residents from the
29 provisions of any local income tax, such as residents who qualify for low income housing or low
30 or moderate income senior housing under state standards.