# **HOUSE . . . . . . . . . . . . . . . . No. 2540**

### The Commonwealth of Massachusetts

PRESENTED BY:

Josh S. Cutler

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 relative to tax abatements for disabled veterans.

#### PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Josh S. Cutler	6th Plymouth	
James M. Cantwell	4th Plymouth	1/14/2013
David M. Rogers	24th Middlesex	
Claire D. Cronin	11th Plymouth	
Thomas J. Calter	12th Plymouth	

## **HOUSE . . . . . . . . . . . . . . . . No. 2540**

By Mr. Cutler of Duxbury, a petition (accompanied by bill, House, No. 2540) of Josh S. Cutler and others relative to tax abatements for disabled veterans. Revenue.

### The Commonwealth of Alassachusetts

In the Year Two Thousand Thirteen

An act relative to tax abatements for disabled veterans.

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Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

Section 5 of chapter 59 of the General Laws, as appearing in the 2008 Official Edition, is hereby amended by inserting after clause Twenty-second C the following clause:-

Twenty-second D. Real estate of soldiers and sailors and their spouses who are legal residents of the commonwealth who are veterans as defined in clause forty-three of section seven of chapter four, a disabled veteran or his surviving spouse and the surviving spouse of a service member killed in the line of duty that receives benefits in chapter 58 or this chapter may transfer or convey his residence or domicile, to which the disabled veteran or his surviving spouse and surviving spouse of a service member killed in the line of duty has assigned the benefit of the tax abatement listed under said chapter 58 or this chapter to a trust or conservatorship or other legal instrument passing ownership to his legal heirs or trustees, such disabled veteran or his surviving spouse and the surviving spouse of a service member killed in the line of duty, the trust or conservators shall be entitled to lawfully retain that formerly granted tax abatement to the residence or domicile until the death of the disabled veteran or his surviving spouse or the death of the surviving spouse of a service member killed in the line of duty, providing that the aforementioned remain residing in said residence or domicile until their death.