

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

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**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:
<i>Josh S. Cutler</i>	<i>6th Plymouth</i>	<i>1/11/2013</i>
<i>James M. Cantwell</i>	<i>4th Plymouth</i>	<i>1/14/2013</i>
<i>David M. Rogers</i>	<i>24th Middlesex</i>	<i>1/11/2013</i>
<i>Claire D. Cronin</i>	<i>11th Plymouth</i>	<i>1/11/2013</i>
<i>Thomas J. Calter</i>	<i>12th Plymouth</i>	<i>1/11/2013</i>

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

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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.

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Thirteen**  
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An act relative to tax abatements for disabled veterans.

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

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