

HOUSE No. 3970

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, March 20, 2014.

The committee on Revenue to whom was referred the petition (accompanied by bill, House, No. 2540) of Josh S. Cutler and others relative to tax abatements for disabled veterans, reports recommending that the accompanying bill (House, No. 3970) ought to pass.

For the committee,

JAY R. KAUFMAN.

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The Commonwealth of Massachusetts

In the Year Two Thousand Fourteen

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 said chapter 59 is hereby amended by inserting after clause Twenty-second F
2 the following clause:-

3 Twenty-second G. 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 may transfer or convey his residence or domicile, to which the
6 disabled veteran has assigned the benefit of the tax abatement listed under said chapter 58 or this
7 chapter to a trust or conservatorship or other legal instrument passing ownership to his spouse,
8 such disabled veteran or his spouse shall be entitled to lawfully retain that formerly granted tax
9 abatement to the residence or domicile until the death of the disabled veteran or his surviving
10 spouse, providing that the aforementioned remain residing in said residence or domicile until
11 their death. This clause shall take effect upon its acceptance by any city or town.