

**SENATE . . . . . No. 1351**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Brian A. Joyce*

*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 a senior property tax credit.

PETITION OF:

NAME:

*Brian A. Joyce*

DISTRICT/ADDRESS:

*Norfolk, Bristol and Plymouth*

**SENATE . . . . . No. 1351**

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By Mr. Joyce, a petition (accompanied by bill, Senate, No. 1351) of Brian A. Joyce for legislation relative to senior property tax credit. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1465 OF 2011-2012.]

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Thirteen**  
\_\_\_\_\_

An Act relative to a senior property tax credit.

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

1           Subsection (k) of section 6 of chapter 62 of the General Laws, as appearing in the 2010  
2 Official Edition, is hereby amended by striking out clause (2) and inserting in place thereof the  
3 following clause:-

4           (2) An owner or tenant of residential property located in the commonwealth, who is 65  
5 years of age or older, who is not a dependent of another taxpayer and who occupies said property  
6 as his principal residence, shall be allowed a credit equal to the amount by which the real estate  
7 tax payment or the rent constituting real estate tax payment exceeds 8 per cent of the taxpayer's  
8 total income, but the credit shall not exceed \$1,000.