

SENATE No. 1351

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

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

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

The Commonwealth of Massachusetts

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.