

SENATE No. 1382

The Commonwealth of Massachusetts

PRESENTED BY:

Richard T. Moore

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 providing for certain senior citizen tax relief.

PETITION OF:

NAME:

Richard T. Moore

DISTRICT/ADDRESS:

Worcester and Norfolk

SENATE No. 1382

By Mr. Richard T. Moore, a petition (accompanied by bill, Senate, No. 1382) of Richard T. Moore for legislation to provide for certain senior citizen tax relief. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1491 OF 2011-2012.]

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act providing for certain senior citizen tax relief.

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 1. Section 5 of chapter 59 of the General Laws, as appearing in the 2010
2 Official Edition, is hereby amended by inserting at the end thereof the following new section:--

3 “Fifty-eighth. Upon the acceptance of this section by a city or town, the board of
4 assessors may abate that portion of real and personal property tax which is used to fund public
5 elementary and secondary education for residents who have attained the age of 65 or above. For
6 purposes of this section, the abatement shall only apply to residential property that is the
7 principal residence of the applicant. In voting to accept the provisions of this section the city or
8 town may limit the abatement to fifty percent of the school portion of the tax liability.”