

# SENATE . . . . . No. 1436

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## The Commonwealth of Massachusetts

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PRESENTED BY:

***Bruce E. Tarr***

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*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 local property tax relief.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>Michael R. Knapik</i>	<i>Second Hampden and Hampshire</i>
<i>Robert L. Hedlund</i>	<i>Plymouth and Norfolk</i>

# SENATE . . . . . No. 1436

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By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1436) of Bruce E. Tarr, Michael R. Knapik and Robert L. Hedlund for legislation to provide local property tax relief. 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 providing local property 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. Chapter 29 of the General Laws, as appearing in the 2010 Official Edition,  
2 as amended by section 18 chapter 194 of the Acts of 2011, is hereby amended by inserting after  
3 section 2EEEE the following section:-

4           2FFFF. There shall be established and set up on the books of the commonwealth a  
5 separate fund to be known as the local property tax relief fund. The fund shall consist of monies  
6 transferred to it from section 4B of chapter 62, all other monies credited or transferred to it from  
7 any other fund or source and proceeds from the investment of such funds. Subject to  
8 appropriation, the fund shall be distributed exclusively to cities and towns who shall distribute  
9 the funds exclusively to class 1, residential real property owners; provided, however, that such an  
10 exemption shall be applied only to the principal residence of a taxpayer as used by the taxpayer  
11 for income tax purposes. Monies in the fund shall not be subject to section 5C.

12           SECTION 2. Chapter 62 of the General Laws, as appearing in the 2010 Official Edition,  
13 is hereby amended by inserting after section 4 the following new section:-

14           SECTION 4B. Local Property Tax Relief

15           Section 1. Notwithstanding any general or special law to the contrary, the commissioner  
16 shall within 30 days of December 15, 2014, and within 30 days of December 15 in each  
17 subsequent year, prepare a report on the inflation-adjusted change in baseline tax revenues, and  
18 shall submit the report to the secretary of administration, the chairs and ranking members of the  
19 house and senate committees on ways and means and the chairs and ranking members of the  
20 joint committee on taxation.

21           Section 2. If the inflation-adjusted change in baseline tax revenues is greater than 0, not  
22 less than 10 per cent of such revenue shall be transferred to the local property tax relief fund ,  
23 established by section 2FFFF of chapter 29.

24           Section 3. The supreme judicial court or superior court may, upon the petition of not less  
25 than 24 taxpayers of the commonwealth, not more of 6 of whom shall be from any one county,  
26 enforce the provisions of this section. If successful, said taxpayers shall be entitled to recover  
27 reasonable attorneys' fees and other reasonable costs incurred in maintaining such action.