SENATE . . . . No. 485

The Commonwealth of Massachusetts

PRESENTED BY:

Michael J. Rodrigues

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 to provide volunteer firefighters with a local option real estate tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Michael J. Rodrigues	*First Bristol and Plymouth*
Angelo J. Puppolo, Jr.	*12th Hampden*
Michael O. Moore	*Second Worcester*
Christine E. Canavan	*10th Plymouth*
Todd M. Smola	*1st Hampden*
Patricia A. Haddad	*5th Bristol*
Bruce E. Tarr	*First Essex and Middlesex*

SENATE . . . . No. 485

By Mr. Rodrigues, a petition (accompanied by bill, Senate, No. 485) of Michael J. Rodrigues, Angelo J. Puppolo, Jr., Michael O. Moore, Christine E. Canavan and other members of the General Court for legislation to provide volunteer firefighters with a local option real estate tax exemption. Financial Services.

The Commonwealth of Massachusetts

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In the Year Two Thousand Thirteen

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An Act to provide volunteer firefighters with a local option real estate tax exemption.

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 59 of the General Laws is hereby amended by adding the following
2 new section:-

3   SECTION 95: In any city, town or district which accepts the provisions of this section,
4 the board of selectmen of a town or the prudential committee in a district, or in a municipality
5 having a town council form of government, the town council or the mayor with the approval of
6 the city council in a city may establish a program to allow persons to serve as an volunteer, call
7 or auxiliary firefighter or as a volunteer, call or auxiliary emergency medical technician for such
8 city, town or district. In exchange for such volunteer services, the city or town may reduce the
9 real property tax obligations of such person on his tax bills and any reduction so provided shall
10 be in addition to any exemption or abatement to which any such person is otherwise entitled, and
11 the reduction of the real property tax bill shall not exceed $2,500 in a given tax year. It shall be
12 the responsibility of the city or town to maintain a record for each taxpayer including, but not
13 limited to, the criteria used for calculation of the tax reduction and the total amount by which the
14 real property tax has been reduced and to provide a copy of such record to the assessor in order
15 that the actual tax bill reflect the reduced rate. A copy of such record shall also be provided to the
16 taxpayer prior to the issuance of the actual tax bill. Such cities, towns and districts shall have the
17 power to create local rules and procedures for implementing this section in any way consistent
18 with the intent of this section.

19   In no instance shall the amount by which a person's property tax liability is reduced in
20 exchange for the provision of services as a volunteer, call or auxiliary firefighter or volunteer,

21   call or auxiliary emergency medical technician be considered income, wages, or employment for

22   purposes of taxation as provided in chapter 62, for the purposes of withholding taxes as provided

23   in chapter 62B, for the purposes of workers' compensation as provided in chapter 152 or any

24   other applicable provisions of the General Laws, but such person while providing such services

25   shall be considered a public employee for the purposes of chapter 258, but such services shall not

26   be deemed employment for the purposes of unemployment insurance as provided in chapter

27   151A.