

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 DOCKET, NO. 203 FILED ON: 1/14/2013 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

In the Year Two Thousand Thirteen

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:

SECTION 1. Chapter 59 of the General Laws is hereby amended by adding the following
 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 the responsibility of the city or town to maintain a record for each taxpayer including, but not 12 limited to, the criteria used for calculation of the tax reduction and the total amount by which the 13 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 power to create local rules and procedures for implementing this section in any way consistent 17 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
- 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.