HOUSE DOCKET, NO. 253 FILED ON: 1/12/2015

HOUSE . . . . . No. 2683

The Commonwealth of Massachusetts

PRESENTED BY:

Todd M. Smola

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 establishing a property tax exemption for members of the National Guard.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Todd M. Smola	*1st Hampden*

HOUSE DOCKET, NO. 253 FILED ON: 1/12/2015

HOUSE . . . . . No. 2683

By Mr. Smola of Warren, a petition (accompanied by bill, House, No. 2683) of Todd M. Smola for legislation to establish a property tax exemption for members of the National Guard. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *1305* OF 2013-2014.]

The Commonwealth of Massachusetts

In the One Hundred and Eighty-Ninth General Court
(2015-2016)

An Act establishing a property tax exemption for members of the National Guard.

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. Section 5 of chapter 59 of the General Laws is hereby amended by inserting after clause Twenty-second D, inserted by chapter 260 of the acts of 2006, the following clause:-

Twenty-second E, Real estate to the full amount of the taxable valuation of real property of members of the National Guard or National Guard reservists who were domiciled in the commonwealth for at least 6 months before entering service or who were domiciled in the commonwealth for 5 consecutive years next before the date for filing for exemption under this clause, which is occupied by them or their spouse as their domicile for any period of active National Guard service outside the commonwealth plus 180 days; provided, however, that if

10 more than 1 period of active duty outside the commonwealth is performed during the year, the
11 additional 180 days shall be added to only 1 such period of active duty.

12 No real estate shall be so exempt which has been conveyed to evade taxation. Three-
13 quarters of the amount of the exemption shall be borne by the commonwealth, and the state
14 treasurer shall annually reimburse the city or town for such portion of the tax which otherwise
15 would have been collected for this exemption.