

**HOUSE . . . . . No. 3780**

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**  
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An Act enhancing the volunteer service tax reduction for seniors.

*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 5K of chapter 59 of the General Laws, as appearing in the 2014  
2 Official Edition, is hereby amended by striking out the second sentence and inserting in place  
3 thereof the following two sentences:-

4           In exchange for such volunteer services, the city or town shall reduce the real property  
5 tax obligations of such person over the age of 60 on his tax bills, and any reduction so provided  
6 shall be in addition to any exemption or abatement to which any such person is otherwise  
7 entitled. No person shall receive a rate of, or be credited with, more than the current minimum  
8 wage of the commonwealth per hour for up to 125 hours of volunteer services provided in a  
9 given tax year; provided, that a city or town may limit the number of hours of volunteer services  
10 for which a person may receive a reduction on his tax bills to fewer than 125.

11           SECTION 2. Said section 5K of said chapter 59, as so appearing, is hereby further  
12 amended by striking out the third paragraph and inserting in place thereof the following  
13 paragraph:-

14 A city or town, by vote of its legislative body, subject to its charter, may adjust the  
15 exemption in this clause by allowing an approved representative, for persons physically unable,  
16 to provide such services to the city or town.

17 SECTION 3. Section 5N of chapter 59 of the General Laws, as so appearing, is hereby  
18 amended by striking out the second sentence and inserting in place thereof the following two  
19 sentences:-

20 In exchange for such volunteer services, the city or town shall reduce the real property  
21 tax obligations of that veteran on the veteran's tax bills and that reduction shall be in addition to  
22 any exemption or abatement to which that person is otherwise entitled. No person shall receive a  
23 rate of, or be credited with, more than the current minimum wage of the commonwealth per hour  
24 for up to 125 hours of volunteer services provided in a given tax year; provided, that a city or  
25 town may limit the number of hours of volunteer services for which a person may receive a  
26 reduction on his tax bills to fewer than 125.

27 SECTION 4. Said section 5N of chapter 59 of the General Laws, as so appearing, is  
28 hereby further amended by striking out the third paragraph and inserting in place thereof the  
29 following paragraph:-

30 A city or town, by vote of its legislative body, subject to its charter, may adjust the  
31 exemption in this clause by allowing an approved representative, for persons physically unable,  
32 to provide such services to the city or town.