

HOUSE No. 4029

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, February 29, 2016.

The committee on the Revenue to whom was referred the petition (accompanied by bill, House, No. 2476) of Josh S. Cutler and others relative to tax abatements for disabled veterans, reports recommending that the accompanying bill (House, No. 4029) ought to pass.

For the committee,

JAY R. KAUFMAN.

HOUSE No. 4029

The Commonwealth of Massachusetts

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

An Act relative to tax abatements for disabled veterans.

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 5 of chapter 59, as appearing in the 2014 Official Edition, is hereby
2 amended by inserting, in line 8, after the words “Twenty-second F”, the following words:- ,
3 Twenty-second G.

4 SECTION 2: Said section 5 of said chapter 59, as so appearing, is hereby amended by
5 inserting after clause Twenty-second F the following clause:-

6 Twenty-second G. Real estate that is the residence or domicile of a soldier, sailor or
7 veteran, as defined in clause forty-third of section 7 of chapter 4, or that was the residence or
8 domicile of such soldier, sailor or veteran until his or her death, and that has been transferred or
9 conveyed to a trust or conservatorship or through other legal instrument passing ownership from
10 the soldier, sailor or veteran to his or her spouse or surviving spouse; provided, that this
11 abatement or exemption shall be equivalent in amount to and bound by all the applicable
12 provisions of any single abatement or exemption under clauses Twenty-second through Twenty-
13 second F, inclusive, that would be available to the residence or domicile were it not so

14 transferred or conveyed; and provided further, that the residence or domicile shall be entitled to
15 lawfully retain that tax abatement or exemption until the later of the death of the soldier, sailor or
16 veteran, or the death of his or her surviving spouse, provided that the soldier, sailor or veteran
17 and the surviving spouse remain residing in said residence or domicile until their respective
18 deaths. This clause shall take effect upon its acceptance by any city or town.