

SENATE No. 2105

The Commonwealth of Massachusetts

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

SENATE, Thursday, January 21, 2016

The committee on Revenue to whom was referred the petitions (accompanied by bill, Senate, No 1506) of Thomas P. Kennedy and William Smitty Pignatelli for legislation relative to the Gold Star tax abatement; and (accompanied by bill, House, No. 2493) of Carolyn C. Dykema and others relative to taxation abatements for legislation relative to the Gold Star tax abatement,- reports the accompanying bill (Senate, No. 2105).

For the committee,
Michael J. Rodrigues

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

An Act relative to the Gold Star tax abatement.

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 of the General Laws as appearing in the 2014
2 Official Edition is hereby amended by striking out clause twenty-second D and inserting in place
3 thereof the following clause:

4 Twenty-second D, Real estate to the full amount of the taxable valuation of real property
5 of the surviving spouses of soldiers and sailors, members of the National Guard and veterans
6 who, during active duty service, suffered an injury or disease documented by the United States
7 Department of Veterans affairs or a branch of the armed forces, which was a proximate cause of
8 their death, or who are missing in action with a presumptive finding of death, as a result of active
9 duty service as members of the armed forces of the United States; provided that real estate is
10 occupied by the surviving spouse as a domicile, and if the surviving spouse has been domiciled
11 in the commonwealth for 5 consecutive years next before the date for filing for exemption under
12 this clause or the soldier or sailor, member of the National Guard or veteran was domiciled in
13 Massachusetts for at least 6 months before entering service.

14 Such exemption shall be available until such time that the surviving spouse dies or
15 remarries.

16 No real estate shall be so exempt which has been conveyed to the surviving spouse to
17 evade taxation. The amount of the exemption shall be borne by the commonwealth, and the state
18 treasurer shall annually reimburse the city or town for the amount of the tax which otherwise
19 would have been collected for this exemption.

20 SECTION 2. Section 17 of chapter 260 of the acts of 2006 is hereby repealed.

21 SECTION 3. The exemption provided in clause twenty-second D of section 5 of chapter
22 59 of the General Laws shall be available to spouses of soldiers and sailors, members of the
23 National Guard and veterans who died before or after the effective date of this legislation but
24 shall apply only to taxes being assessed on or after July 1, 2016.

25 SECTION 4. This act shall take effect on July 1, 2016.