

**SENATE . . . . . No. 2282**

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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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SENATE, Thursday, May 5, 2016

The committee on Rules, to whom was referred the Senate Bill relative to tax abatements for deaf residents (Senate, No. 1959),-- reports that the matter be placed in the Orders of the Day for the next session, with an amendment substituting a new draft with the same title (Senate, No. 2282).

For the committee,  
Mark C. Montigny

**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 relative to tax abatements for deaf residents.

*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, in lines 10 and 11, the words “or Fifty-  
3 seventh” and inserting in place thereof the following words:- , Fifty-seventh, Fifty-eighth or  
4 Fifty-eighth A.

5           SECTION 2. Said section 5 of said chapter 59, as so appearing, is hereby further  
6 amended by adding the following 2 clauses:-

7           Fifty-eighth, Real property, to the amount of \$5,000 of the taxable valuation of real  
8 property, or the sum of \$437.50, whichever would result in an abatement of the greater amount  
9 of actual taxes due, of a person who is deaf, as defined in section 191 of chapter 6, and is a legal  
10 resident of the commonwealth, whether that property is owned by that person separately or  
11 jointly or as a tenant in common, if that property is occupied by that person as the person’s  
12 domicile. No real property shall be so exempt which has been conveyed to the deaf person to  
13 evade taxation. This clause shall take effect upon its acceptance by a city or town.

14           Fifty-eighth A, The sum of \$500 of the actual taxes due, of a person who is deaf, as  
15 defined in section 191 of chapter 6, and is a legal resident of the commonwealth, whether that  
16 property is owned by that person separately or jointly or as a tenant in common, if that property  
17 is occupied by that person as the person's domicile. No real property shall be exempt which has  
18 been conveyed to the person who is deaf to evade taxation. This clause shall take effect upon its  
19 acceptance by a city or town. In a city or town that accepts this clause, clause Fifty-eighth shall  
20 not apply.

21           SECTION 3. Section 59 of said chapter 59 is hereby amended by striking out, in line 48,  
22 as so appearing, the words "and Fifty-seventh" and inserting in place thereof the following  
23 words:- , "Fifty-seventh, Fifty-eighth and Fifty-eighth A.