

HOUSE No. 1566

The Commonwealth of Massachusetts

PRESENTED BY:

Stephen Kulik

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 to provide volunteer firefighters with a local option real estate tax exemption.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|--------------------------------|----------------------------------|------------------|
| <i>Stephen Kulik</i> | <i>1st Franklin</i> | <i>1/19/2017</i> |
| <i>Shawn Dooley</i> | <i>9th Norfolk</i> | |
| <i>John W. Scibak</i> | <i>2nd Hampshire</i> | |
| <i>Todd M. Smola</i> | <i>1st Hampden</i> | |
| <i>Colleen M. Garry</i> | <i>36th Middlesex</i> | |
| <i>Steven S. Howitt</i> | <i>4th Bristol</i> | |
| <i>Angelo J. Puppolo, Jr.</i> | <i>12th Hampden</i> | <i>1/31/2017</i> |
| <i>Patricia A. Haddad</i> | <i>5th Bristol</i> | |
| <i>Bruce E. Tarr</i> | <i>First Essex and Middlesex</i> | |
| <i>Harold P. Naughton, Jr.</i> | <i>12th Worcester</i> | |
| <i>Gailanne M. Cariddi</i> | <i>1st Berkshire</i> | |
| <i>Michelle M. DuBois</i> | <i>10th Plymouth</i> | |

HOUSE No. 1566

By Mr. Kulik of Worthington, a petition (accompanied by bill, House, No. 1566) of Stephen Kulik and others for legislation to provide volunteer firefighters with a local option real estate tax exemption. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2583 OF 2015-2016.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act to provide volunteer firefighters with a local option real estate tax exemption.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 In any city, town or district which accepts the provisions of this section, the board of
2 selectmen of a town or the prudential committee in a district, or in a municipality having a town
3 council form of government, the town council or the mayor with the approval of the city council
4 in a city may establish a program to allow persons to serve as an volunteer, call or auxiliary
5 firefighter or as a volunteer, call or auxiliary emergency medical technician for such city, town
6 or district. In exchange for such volunteer services, the city or town may reduce the real property
7 tax obligations of such person on his tax bills and any reduction so provided shall be in addition
8 to any exemption or abatement to which any such person is otherwise entitled, and the reduction
9 of the real property tax bill shall not exceed \$2,500 in a given tax year. It shall be the
10 responsibility of the city or town to maintain a record for each taxpayer including, but not limited

11 to, the criteria used for calculation of the tax reduction and the total amount by which the real
12 property tax has been reduced and to provide a copy of such record to the assessor in order that
13 the actual tax bill reflect the reduced rate. A copy of such record shall also be provided to the
14 taxpayer prior to the issuance of the actual tax bill. Such cities, towns and districts shall have the
15 power to create local rules and procedures for implementing this section in any way consistent
16 with the intent of this section.

17 In no instance shall the amount by which a person's property tax liability is reduced in
18 exchange for the provision of services as a volunteer, call or auxiliary firefighter or volunteer,
19 call or auxiliary emergency medical technician be considered income, wages, or employment for
20 purposes of taxation as provided in chapter 62, for the purposes of withholding taxes as provided
21 in chapter 62B, for the purposes of workers' compensation as provided in chapter 152 or any
22 other applicable provisions of the General Laws, but such person while providing such services
23 shall be considered a public employee for the purposes of chapter 258, but such services shall not
24 be deemed employment for the purposes of unemployment insurance as provided in chapter
25 151A.