HOUSE DOCKET, NO. 1834 FILED ON: 1/19/2017

HOUSE . . . . . No. 1597

The Commonwealth of Massachusetts

PRESENTED BY:

James M. Murphy

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 reducing tax liability for grandparents raising grandchildren.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
James M. Murphy	*4th Norfolk*	*1/19/2017*
Bruce J. Ayers	*1st Norfolk*	*1/19/2017*
Patrick M. O'Connor	*Plymouth and Norfolk*	*1/19/2017*

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HOUSE . . . . . No. 1597

By Mr. Murphy of Weymouth, a petition (accompanied by bill, House, No. 1597) of James M. Murphy, Bruce J. Ayers and Patrick M. O'Connor for legislation to reduce the property tax liability for grandparents raising grandchildren. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *2637* OF 2015-2016.]

The Commonwealth of Massachusetts

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

An Act reducing tax liability for grandparents raising grandchildren.

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

SECTION 1: Section 5 of Chapter 59 of the General Laws, as appearing in the 2014 Official Edition, is hereby amended by adding the following section:

Section 5O: In any city or town which accepts the provisions of this section, the board of selectmen of a town or in a municipality having a town council form of government, the town council or the mayor with the approval of the city council in a city may establish a tax exemption or abatement program for persons who have a legal relationship as a grandparent raising a grandchild and are over the age of 55. In exchange for raising a grandchild, the city or town shall reduce the real property tax obligation of such person on his tax bills and any reduction so provided shall be in addition to any exemption or abatement to which any such person is otherwise entitled. Provided such reduction of the real property tax bill shall not exceed $1,000

per child in a given tax year. It shall be the responsibility of the city or town to maintain a record for each taxpayer the total amount by which the real property tax has been reduced and to provide a copy of such record to the assessor in order that the actual tax bill reflect the reduced rate. A copy of such record shall also be provided to the taxpayer prior to the issuance of the actual tax bill. Such cities and towns shall have the power to create local rules and procedures for implementing this section in any way consistent with the intent of this section.

A city or town, by vote of its legislative body, subject to its charter, may adjust the exemption in this clause by allowing the maximum reduction of the real property tax bill to be based on a verified established legal relationship to the child(ren) in a given tax year.