

HOUSE No. 3305

The Commonwealth of Massachusetts

PRESENTED BY:

Paul Brodeur

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 update and apply a cost of living adjustment to certain veteran's benefits.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Paul Brodeur</i>	<i>32nd Middlesex</i>	<i>1/20/2017</i>
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>	
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	
<i>Marjorie C. Decker</i>	<i>25th Middlesex</i>	
<i>Linda Dean Campbell</i>	<i>15th Essex</i>	
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	
<i>Jack Lewis</i>	<i>7th Middlesex</i>	
<i>Sean Garballey</i>	<i>23rd Middlesex</i>	
<i>David M. Rogers</i>	<i>24th Middlesex</i>	

HOUSE No. 3305

By Mr. Brodeur of Melrose, a petition (accompanied by bill, House, No. 3305) of Paul Brodeur and others relative to cost of living adjustments to certain tax benefits for veterans. Revenue.

The Commonwealth of Massachusetts

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

An Act to update and apply a cost of living adjustment to certain veteran's benefits.

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: Clause Twenty-second of Section 5 of chapter 59 of the General Laws, as
2 appearing in the 2014 official edition, is hereby amended by striking out “to the amount of two
3 thousand dollars of assessed taxable valuation or the sum of \$400” in lines 602-603, and
4 inserting in place thereof the following: “to the amount of four thousand dollars of assessed
5 taxable valuation or the sum of \$800”.

6 Section 2: Clause Twenty-second(e) of Section 5 of chapter 59 of the General Laws, as
7 appearing in the 2014 official edition, is hereby amended by striking out “provided that only two
8 thousand dollars of the taxable valuation of real property or the sum of \$400” in lines 637-638,
9 and inserting in place thereof the following: “provided that only four thousand dollars of the
10 taxable valuation of real property or the sum of \$800”.

11 Section 3: Clause Twenty-second(f) of Section 5 of chapter 59 of the General Laws, as
12 appearing in the 2014 official edition, is hereby amended by striking out “twenty” in line 654,
13 and inserting in place thereof the following: “forty”.

14 Section 4: Clause Twenty-second(g) of Section 5 of chapter 59 of the General Laws, as
15 appearing in the 2014 official edition, is hereby amended by striking out “up to the sum of \$225”
16 in line 668.

17 Section 5: Clause Twenty-second A of Section 59 of the General Laws, as appearing in
18 the 2014 official edition, hereby amended by striking out “to the amount of four thousand dollars
19 of the taxable valuation of real property or the sum of \$750 whichever would result in an
20 abatement of the greater amount, of actual taxes due, in the case of each person, provided that
21 such real estate is occupied as his domicile by such person, and provided, further, that if said
22 property be greater than a single family house, then only that value of so much of said house as is
23 occupied by said person as his domicile or a proportionate part of \$750, whichever would result
24 in an abatement of the greater amount of actual taxes due, shall be exempted. After the assessors
25 have allowed an exemption under this clause, no further evidence of the existence of the facts
26 required by this clause shall be required in any subsequent year in the city or town in which the
27 exemption has been granted; provided, however, that the assessors may refuse to grant an
28 exemption in any subsequent year if they become aware that the soldier or sailor did not satisfy
29 all of the requisites of this clause at the time the exemption was first granted. An exemption
30 under this clause shall continue unchanged for the benefit of the surviving spouse after the death
31 of such disabled veteran as long as the surviving spouse of the qualified veteran shall remain an
32 owner and occupant of a domicile subject to the exemption. Two thousand dollars of this
33 exemption or up to the sum of one hundred and seventy-five dollars, whichever basis is

34 applicable shall be borne by the city or town; the balance, up to two thousand dollars of
35 exemption or up to the sum of \$575, whichever basis is applicable, shall be borne by the
36 commonwealth;” in lines 688-713, and inserting in place thereof the following: “to the amount
37 of eight thousand dollars of the taxable valuation of real property or the sum of \$1,500
38 whichever would result in an abatement of the greater amount, of actual taxes due, in the case of
39 each person, provided that such real estate is occupied as his domicile by such person, and
40 provided, further, that if said property be greater than a single family house, then only that value
41 of so much of said house as is occupied by said person as his domicile or a proportionate part of
42 \$1,500, whichever would result in an abatement of the greater amount of actual taxes due, shall
43 be exempted. After the assessors have allowed an exemption under this clause, no further
44 evidence of the existence of the facts required by this clause shall be required in any subsequent
45 year in the city or town in which the exemption has been granted; provided, however, that the
46 assessors may refuse to grant an exemption in any subsequent year if they become aware that the
47 soldier or sailor did not satisfy all of the requisites of this clause at the time the exemption was
48 first granted. An exemption under this clause shall continue unchanged for the benefit of the
49 surviving spouse after the death of such disabled veteran as long as the surviving spouse of the
50 qualified veteran shall remain an owner and occupant of a domicile subject to the exemption.
51 Two thousand dollars of this exemption or up to the sum of one hundred and seventy-five
52 dollars, whichever basis is applicable shall be borne by the city or town; the balance shall be
53 borne by the commonwealth”.

54 Section 6: Clause Twenty-second B of Section 59 of the General Laws, as appearing in
55 the 2014 official edition, hereby amended by striking out “to the amount of eight thousand
56 dollars of the taxable valuation of real property or the sum of \$1,250, whichever would result in

57 an abatement of the greater amount of actual taxes due, provided, that such real estate is
58 occupied as his domicile by such person, and provided, further, that if said property be greater
59 than a single family house then only that value of so much of said house as is occupied by said
60 person as his domicile or a proportionate part of \$1,250 whichever would result in an abatement
61 of the greater amount of actual taxes due, shall be exempted. An exemption under this clause
62 shall continue unchanged for the benefit of the surviving spouse after the death of such disabled
63 veteran, as long as the surviving spouse of the qualified veteran shall remain an owner and
64 occupant of a domicile subject to the exemption. After the assessors have allowed an exemption
65 under this clause, no further evidence of the existence of the facts required by this clause shall be
66 required in any subsequent year in the city or town in which the exemption has been so allowed;
67 provided, however, that the assessors may refuse to allow an exemption in any subsequent year if
68 they become aware that the soldier or sailor did not satisfy all of the requisites of this clause at
69 the time the exemption was first granted. Two thousand dollars of this exemption or up to the
70 sum of one hundred and seventy-five dollars, whichever basis is applicable, shall be borne by the
71 city or town; the balance up to six thousand dollars of exemption or up to the sum of \$1,075,
72 whichever basis is applicable, shall be borne by the commonwealth;” in lines 734-760, and
73 inserting in place thereof the following: “to the amount of sixteen thousand dollars of the taxable
74 valuation of real property or the sum of \$2,500, whichever would result in an abatement of the
75 greater amount of actual taxes due, provided, that such real estate is occupied as his domicile by
76 such person, and provided, further, that if said property be greater than a single family house
77 then only that value of so much of said house as is occupied by said person as his domicile or a
78 proportionate part of \$2,500 whichever would result in an abatement of the greater amount of
79 actual taxes due, shall be exempted. An exemption under this clause shall continue unchanged

80 for the benefit of the surviving spouse after the death of such disabled veteran, as long as the
81 surviving spouse of the qualified veteran shall remain an owner and occupant of a domicile
82 subject to the exemption. After the assessors have allowed an exemption under this clause, no
83 further evidence of the existence of the facts required by this clause shall be required in any
84 subsequent year in the city or town in which the exemption has been so allowed; provided,
85 however, that the assessors may refuse to allow an exemption in any subsequent year if they
86 become aware that the soldier or sailor did not satisfy all of the requisites of this clause at the
87 time the exemption was first granted. Two thousand dollars of this exemption or up to the sum of
88 one hundred and seventy-five dollars, whichever basis is applicable, shall be borne by the city or
89 town; the balance shall be borne by the commonwealth”.

90 Section 7: Clause Twenty-second C of Section 59 of the General Laws, as appearing in
91 the 2014 official edition, hereby amended by striking out “to the amount of ten thousand dollars
92 of the taxable valuation of real property or the sum of \$1,500, whichever would result in an
93 abatement of the greater amount of actual taxes due, provided, that such real estate is occupied as
94 his domicile by such person, and provided, further, that if said property be greater than a single
95 family house then only that value of so much of said house as is occupied by said person as his
96 domicile or a proportionate part of \$1,500, whichever would result in an abatement of the greater
97 amount of actual taxes due, shall be exempted. An exemption under this clause shall continue
98 unchanged for the benefit of the surviving spouse after the death of such a disabled veteran, as
99 long as the surviving spouse of the qualified veteran shall remain an owner and occupant of a
100 domicile subject to the exemption. After the assessors have allowed an exemption under this
101 clause, no further evidence of the existence of the facts required by this clause shall be required
102 in any subsequent year in the city or town in which the exemption has been so allowed; provided,

103 however, that the assessors may refuse to allow an exemption in any subsequent year if they
104 become aware that the soldier or sailor did not satisfy all of the requisites of this clause at the
105 time the exemption was first granted. Two thousand dollars of this exemption or up to the sum of
106 one hundred and seventy-five dollars, whichever basis is applicable, shall be borne by the city or
107 town; the balance up to eight thousand dollars of exemption or up to the sum of \$1,325,
108 whichever basis is applicable, shall be borne by the commonwealth;” in lines 777-802, and
109 inserting in place thereof the following: “to the amount of twenty thousand dollars of the taxable
110 valuation of real property or the sum of \$3,000, whichever would result in an abatement of the
111 greater amount of actual taxes due, provided, that such real estate is occupied as his domicile by
112 such person, and provided, further, that if said property be greater than a single family house
113 then only that value of so much of said house as is occupied by said person as his domicile or a
114 proportionate part of \$3,000, whichever would result in an abatement of the greater amount of
115 actual taxes due, shall be exempted. An exemption under this clause shall continue unchanged
116 for the benefit of the surviving spouse after the death of such a disabled veteran, as long as the
117 surviving spouse of the qualified veteran shall remain an owner and occupant of a domicile
118 subject to the exemption. After the assessors have allowed an exemption under this clause, no
119 further evidence of the existence of the facts required by this clause shall be required in any
120 subsequent year in the city or town in which the exemption has been so allowed; provided,
121 however, that the assessors may refuse to allow an exemption in any subsequent year if they
122 become aware that the soldier or sailor did not satisfy all of the requisites of this clause at the
123 time the exemption was first granted. Two thousand dollars of this exemption or up to the sum of
124 one hundred and seventy-five dollars, whichever basis is applicable, shall be borne by the city or
125 town; the balance shall be borne by the commonwealth”.

126 Section 8: Clause Twenty-second E of Section 59 of the General Laws, as appearing in
127 the 2014 official edition, hereby amended by striking out “to the amount of six thousand dollars
128 of the taxable valuation of real property or the sum of \$1,000, whichever would result in an
129 abatement of the greater amount of actual taxes due, provided, that such real estate is occupied as
130 his domicile by such person; and provided further, that if said property be greater than a single-
131 family house, then only that value of so much of said house as is occupied by said person as his
132 domicile or a proportionate part of \$1,000, whichever would result in an abatement of the greater
133 amount of actual taxes due, shall be exempted. An exemption under this clause shall continue
134 unchanged for the benefit of the surviving spouse after the death of such disabled veteran as long
135 as the surviving spouse of the qualified veteran shall remain an owner and occupant of a
136 domicile subject to the exemption. After the assessors have allowed an exemption under this
137 clause, the assessors shall require an annual statement certifying that the disability rating as
138 determined by the Veterans Administration has not been reduced to less than one hundred per
139 cent. No real estate shall be so exempt which the assessors shall adjudge has been conveyed to
140 such soldier or sailor to evade taxation. Two thousand dollars of this exemption or up to the sum
141 of one hundred and seventy-five dollars, whichever basis is applicable, shall be borne by the city
142 or town; the balance, up to four thousand dollars of exemption or up to the sum of \$825,
143 whichever basis is applicable, shall be borne by the commonwealth;” in lines 834-857, and
144 inserting in place thereof the following: “to the amount of twelve thousand dollars of the taxable
145 valuation of real property or the sum of \$2,000, whichever would result in an abatement of the
146 greater amount of actual taxes due, provided, that such real estate is occupied as his domicile by
147 such person; and provided further, that if said property be greater than a single-family house,
148 then only that value of so much of said house as is occupied by said person as his domicile or a

149 proportionate part of \$2,000, whichever would result in an abatement of the greater amount of
150 actual taxes due, shall be exempted. An exemption under this clause shall continue unchanged
151 for the benefit of the surviving spouse after the death of such disabled veteran as long as the
152 surviving spouse of the qualified veteran shall remain an owner and occupant of a domicile
153 subject to the exemption. After the assessors have allowed an exemption under this clause, the
154 assessors shall require an annual statement certifying that the disability rating as determined by
155 the Veterans Administration has not been reduced to less than one hundred per cent. No real
156 estate shall be so exempt which the assessors shall adjudge has been conveyed to such soldier or
157 sailor to evade taxation. Two thousand dollars of this exemption or up to the sum of one hundred
158 and seventy-five dollars, whichever basis is applicable, shall be borne by the city or town; the
159 balance shall be borne by the commonwealth”.

160 Section 9: The exemptions set forth in clauses Twenty-second, Twenty-second A,
161 Twenty-second B, Twenty-second C, and Twenty-second E shall be adjusted at the beginning of
162 each calendar year, by the percentage, if any, by which the Consumer Price Index for the
163 preceding year exceeds the Consumer Price Index for the calendar year that ends before such
164 preceding year; provided, that the Consumer Price Index for any calendar year shall be as
165 defined in section 1 of the Internal Revenue Code pursuant to 26 U.S.C. section 1.