

HOUSE No. 3697

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 regarding surviving military parents.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>James M. Murphy</i>	<i>4th Norfolk</i>	<i>4/11/2017</i>

HOUSE No. 3697

By Mr. Murphy of Weymouth, a petition (subject to Joint Rule 12) of James M. Murphy relative to property tax exemptions for surviving parents of certain deceased members of the armed forces. Revenue.

The Commonwealth of Massachusetts

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

An Act regarding surviving military parents.

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 5 of Chapter 59 of the General Laws is hereby amended by inserting after section
2 Twenty-second G the following section:

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

13 Surviving parents or guardians eligible for an exemption pursuant to this clause shall be
14 eligible regardless of when the soldier, sailor, member of the National Guard or veteran died or
15 became missing in action with a presumptive finding of death; provided, however, that the
16 exemption shall only apply to tax years beginning on or after January 1, 2018. Such exemption
17 shall be available until such time that the surviving parents or guardians die.

18 No real estate shall be so exempt which has been conveyed to the surviving parents or
19 guardians to evade taxation. The amount of the exemption shall be borne by the commonwealth,
20 and the state treasurer shall annually reimburse the city or town for the amount of the tax which
21 otherwise would have been collected for this exemption. After the assessors have allowed an
22 exemption under this clause, no further evidence of the existence of the facts required by this
23 clause shall be required in any subsequent year in the city or town in which the exemption has
24 been allowed.