The Commonwealth of Massachusetts

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

SENATE, July 19, 2018

The committee on Revenue, to whom was referred the petition (accompanied by bill, Senate, No. 2597) of Ryan C. Fattman and Joseph D. McKenna (by vote of the town) for legislation to authorize the town of Sutton to grant real property abatements to certain military personnel,- reports the accompanying bill (Senate, No. 2620).

For the committee, Michael D. Brady

The Commonwealth of Massachusetts

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

An Act authorizing the town of Sutton to grant real property abatements to certain military personnel.

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. Notwithstanding any general or special law to the contrary, the board of assessors of the town of Sutton may grant, retroactive to fiscal year 2018, real property abatements on the domicile to active duty service members in the United States Army, Marines, Navy, Air Force and Coast Guard and members of the Massachusetts National Guard and federal military reserve forces who are on active duty in a foreign country for the fiscal year in which such a member performed such service subject to eligibility criteria established by the board of assessors; provided however, that such real property tax abatements shall be pro-rated, up to 100

8 per cent of the total taxes assessed, based on the portion of the fiscal year that the eligible service

9 member performed such service.

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SECTION 2. This act shall take effect upon its passage.