

**HOUSE . . . . . No. 2502**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Steven S. Howitt***

*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 providing volunteer firefighters and emergency medical technicians with a local option real estate tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Steven S. Howitt</i>	<i>4th Bristol</i>	<i>1/7/2019</i>
<i>Natalie M. Blais</i>	<i>1st Franklin</i>	<i>1/28/2019</i>
<i>Shawn Dooley</i>	<i>9th Norfolk</i>	<i>1/29/2019</i>
<i>Paul W. Mark</i>	<i>2nd Berkshire</i>	<i>2/1/2019</i>
<i>Peter Capano</i>	<i>11th Essex</i>	<i>2/1/2019</i>
<i>David Henry Argosky LeBoeuf</i>	<i>17th Worcester</i>	<i>2/1/2019</i>

**HOUSE . . . . . No. 2502**

By Mr. Howitt of Seekonk, a petition (accompanied by bill, House, No. 2502) of Steven S. Howitt 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. 1537 OF 2017-2018.]

**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
\_\_\_\_\_

An Act providing volunteer firefighters and emergency medical technicians 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 SECTION 1. Chapter 59 of the General Laws is hereby amended by adding the following  
2 new section:-

3 SECTION 95. (a) Notwithstanding any general or special law to the contrary, any city,  
4 town or district which accepts the provisions of this section in the manner provided in section 4  
5 of chapter 4 may establish a program for volunteer, call or auxiliary firefighters or volunteer, call  
6 or auxiliary emergency medical technicians of such city, town or district to reduce the real  
7 property tax obligations of such volunteers in exchange for their volunteer services. Any  
8 reduction so provided shall be in addition to any exemption or abatement to which any such

9 person is otherwise entitled; provided, however, that no reduction of a real property tax bill shall  
10 be granted which exceeds \$2,500 in a tax year.

11 (b) The city or town shall maintain a record for each program participant including, but  
12 not limited to, the total amount by which a tax obligation thereof has been reduced and the  
13 criteria used to determine such tax reduction. The town shall provide a copy of such record to the  
14 assessor so that the participant's tax bill reflects the reduced rate. The town shall also provide a  
15 copy of such record to the program participant receiving the reduced tax rate prior to the issuance  
16 of the actual tax bill. Such cities, towns and districts shall have the power to adopt rules and  
17 procedures to implement this section in any way consistent with the intent of this section.

18 (c) In no instance shall the amount by which a person's property tax liability is reduced in  
19 exchange for the provision of services as a volunteer, call or auxiliary firefighter or volunteer,  
20 call or auxiliary emergency medical technician be considered income, wages, or employment for  
21 purposes of taxation as provided in chapter 62, for the purposes of withholding taxes as provided  
22 in chapter 62B, for the purposes of workers' compensation as provided in chapter 152 or any  
23 other general law to the contrary.

24 A person participating in the program authorized by section (a) shall be a public  
25 employee for the purposes of chapter 258 of the General Laws.

26 (d) A city, town or district that has accepted this section may in the same manner revoke  
27 its acceptance.