HOUSE DOCKET, NO. 167 FILED ON: 1/8/2019

HOUSE . . . . . No. 2657

The Commonwealth of Massachusetts

PRESENTED BY:

RoseLee Vincent

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 property tax relief for certain caregivers.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
RoseLee Vincent	*16th Suffolk*	*1/8/2019*

HOUSE DOCKET, NO. 167 FILED ON: 1/8/2019

HOUSE . . . . . No. 2657

By Ms. Vincent of Revere, a petition (accompanied by bill, House, No. 2657) of RoseLee Vincent for legislation to provide property tax relief for certain caregivers providing assistance for spouses or dependents. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *1638* OF 2017-2018.]

The Commonwealth of Massachusetts

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

An Act providing property tax relief for certain caregivers.

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 2008 Official Edition, is hereby amended by adding the following clause:—

Fifty-sixth. The sum of $3,000 for caregivers providing medical assistance and care to spouses or dependents 65 years of age or older with long-term care needs, on property occupied by them as their domicile. For the purposes of this clause, a person with long term care needs shall be a person who has three or more limitations in activities of daily living, such as bathing, dressing, eating, toileting, transferring and continence management, or, a person with severe cognitive impairments that requires substantial supervision to be protected from threats to their health and safety due to this condition and has difficulty with one or more of the activities of daily living, or a person who has been certified by a physician to be an individual with long term

care needs, for at least 180 consecutive days and a portion of which has occurred within the taxable year.