

# HOUSE . . . . . No. 2657

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## 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:
<i>RoseLee Vincent</i>	<i>16th Suffolk</i>	<i>1/8/2019</i>

# HOUSE . . . . . No. 2657

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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.

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[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:*

1           SECTION 1. Section 5 of chapter 59 of the General Laws, as appearing in the 2008  
2           Official Edition, is hereby amended by adding the following clause:—

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

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