

**SENATE . . . . . No. 1688**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***John F. Keenan, (BY REQUEST)***

*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 relative to lot rent abatement for veterans.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Robert Jaruse</i>	<i>10 Crabapple Circle, Rockland MA 02370</i>	
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>1/28/2019</i>
<i>Patrick M. O'Connor</i>	<i>Plymouth and Norfolk</i>	<i>1/30/2019</i>

**SENATE . . . . . No. 1688**

By Mr. Keenan (by request), a petition (accompanied by bill, Senate, No. 1688) of Robert Jaruse, David F. DeCoste and Patrick M. O'Connor for legislation relative to lot rent abatement for veterans. Revenue.

**The Commonwealth of Massachusetts**

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

An Act relative to lot rent abatement for veterans.

*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. Subsection (k) of Section 6 of Chapter 62 of the General Laws, as  
2 appearing in the 2016 Official Edition, is hereby amended by inserting after the second  
3 paragraph the following paragraph:-

4 A tenant or owner of property located in the Commonwealth, who is not a dependent of  
5 another taxpayer and who occupies said property as his principal residence, who would  
6 otherwise be eligible for a property tax exemption under clauses 22-22E of Section 5 of Chapter  
7 59 or Section 8A of Chapter 58 if the taxpayer had been assessed a property tax, shall be allowed  
8 a credit to the amount by which the lot rent payment for a manufactured home exceeds 10 per  
9 cent of the taxpayer's total income. The credit shall not exceed the exemption amount for  
10 equivalent eligible groups under clauses 22-22E of Section 5 of Chapter 59 and Section 8A of  
11 Chapter 58.

12           SECTION 2. Section 6 of said Chapter 62, as so appearing, is hereby amended by  
13 inserting after the word “payment” in line 467, the following words:- “or the lot rent payment for  
14 a manufactured home”.