HOUSE DOCKET, NO. 2080 FILED ON: 2/16/2021

HOUSE . . . . . No. 2921

The Commonwealth of Massachusetts

PRESENTED BY:

Kenneth I. Gordon

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 tax abatement for permanently disabled veterans.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Kenneth I. Gordon	*21st Middlesex*	*2/16/2021*

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HOUSE . . . . . No. 2921

By Mr. Gordon of Bedford, a petition (accompanied by bill, House, No. 2921) of Kenneth I. Gordon relative to tax abatement for permanently disabled veterans. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Second General Court
(2021-2022)

An Act relative to tax abatement for permanently disabled veterans.

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. Clause twenty-second of section 5 of chapter 59 of the General Laws, as appearing in the 2018 Official Edition, is hereby amended by striking out the second paragraph and inserting in the place thereof the following paragraph:-

(a) Soldiers and sailors who, as a result of disabilities contracted while in the line of duty, have a disability rating of ten per cent or more as determined by the Veterans Administration or by any branch of the armed forces. After the assessors have allowed an exemption under this clause, veterans who according to the records of the Veterans Administration by reason of such service in the armed forces of the United States have suffered in the line of duty permanent disability will not be required in any subsequent year to reapply or present further evidence of the existence of the facts in the city or town in which the exemption has been allowed. Further evidence of the existence of the facts will be required in subsequent years for veterans whose disabilities the Veterans Administration has not deemed permanent; provided, however, that the assessors may refuse to allow an exemption in any subsequent year if they become aware that the

soldier or sailor did not satisfy all of the requisites of this clause at the time the exemption was first granted.

SECTION 2. Clause twenty-second E of Section 5 of said chapter 59, as so appearing, is hereby amended by striking out the second paragraph and inserting in the place thereof the following paragraph:-

"After the assessors have allowed an exemption under this clause, veterans who according to the records of the Veterans Administration by reason of such service in the armed forces of the United States have suffered in the line of duty permanent disability will not be required in any subsequent year to reapply or present further evidence of the existence of the facts in the city or town in which the exemption has been allowed; provided, however, that the assessors may refuse to allow an exemption in any subsequent year if they become aware that the soldier or sailor did not satisfy all of the requisites of this clause at the time the exemption was first granted. Further evidence of the existence of the facts will be required in subsequent years for veterans whose disabilities the Veterans Administration has not deemed permanent."