SENATE DOCKET, NO. 64 FILED ON: 1/11/2021

SENATE . . . . . No. 1844

The Commonwealth of Massachusetts

PRESENTED BY:

Diana DiZoglio

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 abatements for deaf residents.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Diana DiZoglio	*First Essex*

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SENATE . . . . . No. 1844

By Ms. DiZoglio, a petition (accompanied by bill, Senate, No. 1844) of Diana DiZoglio for legislation relative to tax abatements for deaf residents. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *1643* OF 2019-2020.]

The Commonwealth of Massachusetts

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

An Act relative to tax abatements for deaf residents.

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 2014 Official Edition, is hereby amended by striking out, in lines 10 and 11, the words “or Fifty-seventh” and inserting in place thereof the following words:- , Fifty-seventh, Fifty-eighth or Fifty-eighth A.

SECTION 2. Said Section 5 of said Chapter 59, as so appearing, is hereby further amended by adding the following 2 clauses:-

Fifty-eighth, Real property, to the amount of $5,000 of the taxable valuation of real property, or the sum of $437.50, whichever would result in an abatement of the greater amount of actual taxes due, of a person who is deaf, as defined in section 191 of chapter 6, and is a legal resident of the Commonwealth, whether that property is owned by that person separately or

jointly or as a tenant in common, if that property is occupied by that person as the person's domicile. No real property shall be so exempt which has been conveyed to the deaf person to evade taxation. This clause shall take effect upon its acceptance by a city or town.

Fifty-eighth A, The sum of $500 of the actual taxes due, of a person who is deaf, as defined in section 191 of chapter 6, and is a legal resident of the Commonwealth, whether that property is owned by that person separately or jointly or as a tenant in common, if that property is occupied by that person as the person's domicile. No real property shall be exempt which has been conveyed to the person who is deaf to evade taxation. This clause shall take effect upon its acceptance by a city or town. In a city or town that accepts this clause, clause Fifty-eighth shall not apply.

SECTION 3. Section 59 of said Chapter 59 is hereby amended by striking out, in line 48, as so appearing, the words "and Fifty-seventh" and inserting in place thereof the following words:- , "Fifty-seventh, Fifty-eighth and Fifty-eighth A.