

**SENATE . . . . . No. 1845**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Diana DiZoglio, (BY REQUEST)***

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*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 senior citizen property tax credits.

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PETITION OF:

NAME:

DISTRICT/ADDRESS:

*Don Privitera*

**SENATE . . . . . No. 1845**

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By Ms. DiZoglio (by request), a petition (accompanied by bill, Senate, No. 1845) of Don Privitera for legislation relative to senior citizen property tax credits. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 2345 OF 2019-2020.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Second General Court  
(2021-2022)**  
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An Act relative to senior citizen property tax credits.

*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 (k) of Chapter 62 of the General Laws is hereby amended:-

2 The definition of “Residence” is stricken and replaced with:-

3 "Residence", the building or portion thereof, including a mobile home, owned or rented  
4 and actually occupied by the taxpayer as the taxpayer's primary dwelling during the taxable year  
5 and located within the commonwealth, together with so much of the land surrounding it, not to  
6 exceed the average value of a single family home in the municipality as determined by the local  
7 assessor for the previous fiscal year. A residence may consist of a part of a multi-unit or multi-  
8 purpose building.