

SENATE No. 1888

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:

Robert Jaruse

SENATE No. 1888

By Mr. Keenan (by request), a petition (accompanied by bill, Senate, No. 1888) of Robert Jaruse for legislation relative to lot rent abatement for veterans. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1688 OF 2019-2020.]

The Commonwealth of Massachusetts

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

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”.