

**SENATE . . . . . No. 1977**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Michael F. Rush***

*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 veterans tax exemptions.**

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Michael F. Rush</i>	<i>Norfolk and Suffolk</i>	
<i>Ann-Margaret Ferrante</i>	<i>5th Essex</i>	<i>2/18/2021</i>

**SENATE . . . . . No. 1977**

By Mr. Rush, a petition (accompanied by bill, Senate, No. 1977) of Michael F. Rush and Ann-Margaret Ferrante for legislation relative to veterans tax exemptions. Revenue.

**The Commonwealth of Massachusetts**

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

An Act relative to veterans tax exemptions.

*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 5 of chapter 59 of the General Laws, is hereby amended by striking  
2 out clause Twenty-second C and inserting in place thereof the following clause:-

3 Twenty-second C, Real estate owned and used as the residence or domicile of a soldier,  
4 sailor, who is a service-connected disabled combat veteran, The exemption shall be in a  
5 percentage equal to the percentage of the veteran’s permanent, service- connected disability as  
6 determined by the United States Department of Veterans Affairs combat disabled veteran the age  
7 of sixty-five and older, and whose last discharge or release from the armed forces was under  
8 other than dishonorable conditions, and who, according to the records of the Veterans  
9 Administration, by reason of such service in the armed forces of the United States, suffered in  
10 the line of duty percent of permanent and or total disability, is exempt from percent of taxation;  
11 provided, that the soldier, sailor, member or combat veteran is a permanent resident of the  
12 commonwealth and has legal title to the real estate on January 1 of the tax year for which  
13 exemption is being claimed. An exemption under this clause shall continue unchanged for the

14 benefit of the surviving spouse after the death of such disabled combat veteran, as long as the  
15 surviving spouse of the qualified combat veteran shall remain an owner and occupant of a  
16 domicile subject to the exemption, until the time such spouse remarries or sells or otherwise  
17 disposes of the real estate; provided, however, that if the spouse sells the real estate, an  
18 exemption not to exceed the amount granted in the most recent tax year may be transferred to  
19 real estate occupied by the surviving spouse as the surviving spouse's primary residence or  
20 domicile, until the time the surviving spouse remarries.

21 The production by a veteran or surviving spouse of a letter of total and percentage of  
22 permanent disability from the United States Government or United States Department of  
23 Veterans Affairs or its predecessor before the property appraiser of the county in which real  
24 estate of the veteran lies is prima facie evidence of the fact that the veteran or the surviving  
25 spouse is entitled to the exemption.

26 SECTION 2. The first paragraph of clause Twenty-second D of section 5 of chapter 59,  
27 as amended by section 9 of chapter 141 of the acts of 2016, is hereby further amended by  
28 inserting after the word "however", the following words:- that the disabled soldier, sailor,  
29 member or combat veteran was a permanent resident of the commonwealth on January 1 of the  
30 year in which they died; and provided, further,.

31 SECTION 3. The second paragraph of said clause Twenty-second D of said section 5 of  
32 said chapter 59, as so amended, is hereby further amended by striking out the words "or  
33 remarries" and inserting in place thereof the following words:- remarries or otherwise disposes  
34 of the real estate. If the surviving spouse sells the real estate, an exemption not to exceed the  
35 amount granted from the most recent tax year may be transferred to real estate occupied by the

36 surviving spouse as the surviving spouse's domicile under the same conditions as provided in  
37 this clause.