SENATE DOCKET, NO. 961 FILED ON: 2/9/2021

SENATE . . . . . No. 1977

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:	
Michael F. Rush	*Norfolk and Suffolk*	
Ann-Margaret Ferrante	*5th Essex*	*2/18/2021*

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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:

SECTION 1. Section 5 of chapter 59 of the General Laws, is hereby amended by striking out clause Twenty-second C and inserting in place thereof the following clause:-

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

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

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

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

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

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