

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Diana DiZoglio, (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 senior citizen property tax credits.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

Don Privitera

SENATE No.

[Pin Slip]

[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)**

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.