

HOUSE No. 2712

The Commonwealth of Massachusetts

PRESENTED BY:

David Biele

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 rental credits.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>David Biele</i>	<i>4th Suffolk</i>	<i>1/20/2023</i>

HOUSE No. 2712

By Representative Biele of Boston, a petition (accompanied by bill, House, No. 2712) of David Biele for legislation to further regulate certain rental property tax credits. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act relative to rental 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. Notwithstanding section 5 of chapter 59 of the General Laws, or any other
2 general or special law to the contrary, any city, town, or political subdivision of the
3 commonwealth may grant a property tax credit of the real estate taxes assessed upon rental
4 dwellings of owners who provide reduced rents for any tenant who:

5 (1) is at least 65 years old;

6 (2) has been found permanently and totally disabled and has qualified for benefits under:

7 (i) the Social Security Act;

8 (ii) the Railroad Retirement Act;

9 (iii) any federal act for members of the United States armed forces; or

10 (iv) any federal retirement system; or

11 (3) has been found permanently and totally disabled by any city, town, or political
12 subdivision of the commonwealth.

13 Section 2. Any city, town, or political subdivision of the commonwealth granting credits
14 pursuant to this chapter may provide for:

15 (1) the specific requirements for eligibility for a tax credit authorized under this section;

16 (2) additional limitations on eligibility for the credit;

17 (3) the amount and duration of the credit; and

18 (4) any other provision appropriate to implement the credit.