HOUSE DOCKET, NO. 1054 FILED ON: 1/18/2023

# HOUSE . . . . . No. 2832

## The Commonwealth of Massachusetts

PRESENTED BY:

***Steven S. Howitt***

*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 providing volunteer firefighters and emergency medical technicians with a local option real estate tax exemption.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|---|---|---|
| *Steven S. Howitt* | *4th Bristol* | *1/18/2023* |
| *Michael J. Soter* | *8th Worcester* | *1/30/2023* |

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# HOUSE . . . . . No. 2832

By Representative Howitt of Seekonk, a petition (accompanied by bill, House, No. 2832) of Steven S. Howitt and Michael J. Soter relative to providing volunteer firefighters and emergency medical technicians with a local option real estate tax exemption. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *2943* OF 2021-2022.]

## The Commonwealth of Massachusetts

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

An Act providing volunteer firefighters and emergency medical technicians with a local option real estate tax exemption.

*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. Chapter 59 of the General Laws is hereby amended by adding the following new section:-

SECTION 95. (a) Notwithstanding any general or special law to the contrary, any city, town or district which accepts the provisions of this section in the manner provided in section 4 of chapter 4 may establish a program for volunteer, call or auxiliary firefighters or volunteer, call or auxiliary emergency medical technicians of such city, town or district to reduce the real property tax obligations of such volunteers in exchange for their volunteer services. Any reduction so provided shall be in addition to any exemption or abatement to which any such

person is otherwise entitled; provided, however, that no reduction of a real property tax bill shall be granted which exceeds $2,500 in a tax year.

(b) The city or town shall maintain a record for each program participant including, but not limited to, the total amount by which a tax obligation thereof has been reduced and the criteria used to determine such tax reduction. The town shall provide a copy of such record to the assessor so that the participant’s tax bill reflects the reduced rate. The town shall also provide a copy of such record to the program participant receiving the reduced tax rate prior to the issuance of the actual tax bill. Such cities, towns and districts shall have the power to adopt rules and procedures to implement this section in any way consistent with the intent of this section.

In no instance shall the amount by which a person's property tax liability is reduced in exchange for the provision of services as a volunteer, call or auxiliary firefighter or volunteer, call or auxiliary emergency medical technician be considered income, wages, or employment for purposes of taxation as provided in chapter 62, for the purposes of withholding taxes as provided in chapter 62B, for the purposes of workers' compensation as provided in chapter 152 or any other general law to the contrary.

A person participating in the program authorized by section (a) shall be a public

25 employee for the purposes of chapter 258 of the General Laws.

(d) A city, town or district that has accepted this section may in the same manner revoke

27 its acceptance.