

HOUSE No. 3735

The Commonwealth of Massachusetts

PRESENTED BY:

Sarah K. Peake and Julian Cyr

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 authorizing the town of Truro to establish a program to reduce property tax liability in exchange for volunteer services for persons with disabilities.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Sarah K. Peake</i>	<i>4th Barnstable</i>	<i>2/7/2023</i>
<i>Julian Cyr</i>	<i>Cape and Islands</i>	<i>4/11/2023</i>

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By Representative Peake of Provincetown and Senator Cyr, a joint petition (accompanied by bill, House, No. 3735) of Sarah K. Peake and Julian Cyr (by vote of the town) that the town of Truro be authorized to establish a program to reduce property tax liability in exchange for volunteer services for persons with disabilities. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

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

An Act authorizing the town of Truro to establish a program to reduce property tax liability in exchange for volunteer services for persons with disabilities.

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. The town of Truro may establish a program to allow persons with
2 disabilities over the age of 18 or a member of their household to volunteer to provide services to
3 the town. In exchange for such volunteer services, the town shall reduce the real property tax
4 obligations of such person with disability on the tax bills of the person’s legal residence or
5 whomever the disabled individual dedicates their work to be credited to and any reduction so
6 provided shall be in addition to any exemption or abatement to which any such person or person
7 in the household is otherwise entitled and no such person shall receive a rate of, or be credited
8 with, more than the current minimum wage of the commonwealth per hour for services provided
9 pursuant to such reduction nor shall the reduction of the real property tax bill exceed \$1,500 in a
10 given tax year. For the purposes of this program, a “person with disability” shall be defined as
11 “a person who has a physical or mental impairment that substantially limits one or more major

12 life activities, a person who has a history or record of such an impairment, or a person who is
13 perceived by others as having such an impairment and proof of disability documented by one (1)
14 of the following: a) statements or letters on a physician's/medical professional's letterhead
15 stationary; b) statements, records or letters from a Federal Government agency that issues or
16 provides disability benefits; c) statements, records or letters from a State Vocational
17 Rehabilitation Agency counselor or; d) certification from a private Vocational Rehabilitation or
18 other Counselor that issues or provides disability benefits. It shall be the responsibility of the
19 town to maintain a record for each program-participating taxpaying property member including,
20 but not limited to, the number of hours of service and the total amount by which the real property
21 tax has been reduced and to provide a copy of such record to the assessor in order that the actual
22 tax bill reflect the reduced rate. Proof of disability documents shall be verified by the assessor
23 and shall not be open to public inspection. A copy of such record shall also be provided to the
24 taxpayer prior to the issuance of the actual tax bill. The town shall have the power to create local
25 rules and procedures for implementing this section in any way consistent with the intent of this
26 section.

27 In no instance shall the amount by which a person's property tax liability is reduced in
28 exchange for the provision of services be considered income, wages, or employment for
29 purposes of taxation as provided in chapter 62, for the purposes of withholding taxes as provided
30 in chapter 62B, for the purposes of workers' compensation as provided in chapter 152 or any
31 other applicable provisions of the General Laws, but such person while providing such services
32 shall be considered a public employee for the purposes of chapter 258, but such services shall be
33 deemed employment for the purposes of unemployment insurance as provided in chapter 151A.

34 SECTION 2. This act shall take effect upon passage.