

SENATE No. 1842

The Commonwealth of Massachusetts

PRESENTED BY:

Adam Gomez

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 creating a local option property tax cap for low-income seniors.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | |
|--------------------------|--------------------------------|------------------|
| <i>Adam Gomez</i> | <i>Hampden</i> | |
| <i>Adam Scanlon</i> | <i>14th Bristol</i> | |
| <i>James B. Eldridge</i> | <i>Middlesex and Worcester</i> | <i>2/17/2023</i> |
| <i>Sal N. DiDomenico</i> | <i>Middlesex and Suffolk</i> | <i>3/13/2023</i> |

SENATE No. 1842

By Mr. Gomez, a petition (accompanied by bill, Senate, No. 1842) of Adam Gomez, Adam Scanlon and James B. Eldridge for legislation to create a local option property tax cap for low-income seniors. Revenue.

The Commonwealth of Massachusetts

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

An Act creating a local option property tax cap for low-income seniors.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter 59 of the General Laws is hereby amended by inserting after section 5N the
2 following section:-

3 Section 5O. A city or town that accepts this section in the manner provided in section 4 of
4 chapter 4 may impose a cap on property taxes for homeowners of the age of 65 or over;
5 provided, that such homeowners shall meet the following income and asset requirements for
6 eligibility, if single incomes of \$50,000 or less, if married \$60,000 or less and assets of \$75,000
7 or less not including the primary residence and 1 motor vehicle registered to the applicant.

8 The assessments and tax rate changes of such homeowner qualified properties shall be
9 recalculated on an annual basis. The lesser of the calculations shall prevail as the property tax
10 levy for that year. For the purpose of this exemption, income means the “adjusted gross income”
11 for federal income tax purposes as reported on the applicant’s latest available federal or state
12 income tax return for the applicable income tax year, subject to any subsequent amendments or

13 revisions, reduced by distributions, to the extent included in federal adjusted gross income,
14 received from an individual retirement account and an individual retirement annuity; provided,
15 that if no such return was filed for the application income tax year, income means the adjusted
16 gross income that would have been so reported if such a return had been filed.