

SENATE No. 2411

The Commonwealth of Massachusetts

PRESENTED BY:

John F. Keenan

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 lot rent abatement for veterans.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

John F. Keenan

Norfolk and Plymouth

Robert Joseph Jaruse

10 Crabapple Circle, Rockland, MA 02370

SENATE No. 2411

By Mr. Keenan, a petition (accompanied by bill) (subject to Joint Rule 12) of John F. Keenan and Robert Joseph Jaruse for legislation relative to lot rent abatement for veterans. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1888 OF 2021-2022.]

The Commonwealth of Massachusetts

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

An Act relative to lot rent abatement for veterans.

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 6 of chapter 62 of the General Laws, as appearing in the 2020
2 Official Edition, is hereby amended by inserting after subparagraph (2) of subsection (k)(1) the
3 following paragraph:-

4 A tenant or owner of property located in the commonwealth, who is not a dependent of
5 another taxpayer and who occupies said property as their principal residence, who would
6 otherwise be eligible for a property tax exemption under clauses Twenty-second, Twenty-second
7 A, Twenty-second B, Twenty-second C, Twenty-second D, Twenty-second E and Twenty-
8 second F of section 5 of chapter 59 if the taxpayer had been assessed a property tax, shall be
9 allowed a credit to the amount by which the lot rent payment for a manufactured home exceeds
10 10 per cent of the taxpayer's total income. The credit shall not exceed the exemption amount for

11 equivalent eligible groups under clauses Twenty-second, Twenty-second A, Twenty-second B,
12 Twenty-second C, Twenty-second D, Twenty-second E and Twenty-second F of section 5 of
13 chapter 59.

14 SECTION 2. Section 6 of chapter 62 is further amended in subparagraph (2) by inserting
15 after the words “rent constituting real estate tax payment” the following words:- “or the lot rent
16 payment for a manufactured home”.