

**HOUSE . . . . . No.**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Jay D. Livingstone***

*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 An act expanding residential and senior tax exemptions.**

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Jay D. Livingstone</i>	<i>8th Suffolk</i>	<i>1/15/2025</i>

**HOUSE . . . . . No.**

[Pin Slip]

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Fourth General Court  
(2025-2026)**

An Act An act expanding residential and senior tax exemptions.

*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 5C of Chapter 59 of the General Laws, as appearing in the 2024  
2 Official Edition, is hereby amended by striking out the figure “35” and replacing it with the  
3 following figure:- “50”.

4 SECTION 2. Section 5 of Chapter 59 of the General Laws, as appearing in the 2022  
5 Official Edition, is hereby amended in the Forty-First Clause by striking out the words “four  
6 thousand dollars”, and inserting in place thereof the following words “eight thousand dollars”, in  
7 each instance, in said chapter

8 SECTION 3. Section 5 of Chapter 59 of the General Laws, as appearing in the 2022  
9 Official Edition, is hereby amended in the Forty-First Clause by striking out the words “five  
10 hundred dollars”, and inserting in place thereof the following words “one thousand dollars”, in  
11 each instance, in said chapter

12 SECTION 4. Section 5 of Chapter 59 of the General Laws, as appearing in the 2022  
13 Official Edition, is hereby amended in the Forty-First Clause by striking out “less than six

14 thousand dollars, or, if married, combined gross receipts with his spouse of less than seven  
15 thousand dollars,” and inserting in place thereof the following words “less than sixty thousand  
16 dollars, or, if married, combined gross receipts with his spouse of less than ninety thousand  
17 dollars or lesser amount as the municipality may set,”.

18 SECTION 5. Section 5 of Chapter 59 of the General Laws, as appearing in the 2022  
19 Official Edition, is hereby amended in the Forty-First Clause by striking out “in excess of  
20 seventeen thousand dollars, or if married, not in excess of twenty thousand dollars,” and  
21 inserting in place thereof the following words “in excess of seventy-five thousand dollars, or if  
22 married, not in excess of one hundred thousand dollars,”

23 SECTION 6. Section 5 of Chapter 59 of the General Laws, as appearing in the 2022  
24 Official Edition, is hereby amended in the Forty-first C1/2 Clause, by striking out the figure “5  
25 per cent” and inserting in place thereof the following figure:- “10 per cent”.

26 SECTION 5. Section 5 of Chapter 59 of the General Laws, as appearing in the 2024  
27 Official Edition, is hereby amended by striking out the figure “20 per cent” and inserting in place  
28 thereof the following figure:- “40 per cent”.