

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

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Bruce J. Ayers*

*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 establishing a homestead exemption for disabled veterans.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Bruce J. Ayers</i>	<i>1st Norfolk</i>	<i>1/15/2025</i>

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

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2706 OF 2023-2024.]

**The Commonwealth of Massachusetts**

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

An Act establishing a homestead exemption for disabled 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 5 of chapter 59 of the General Laws, is hereby amended by striking  
2 out clause Twenty-second C, as appearing in the 2014 Official Edition, and inserting in place  
3 thereof the following clause:-

4 Twenty-second C, Real estate owned and used as the residence or domicile of a soldier,  
5 sailor, or member of the National Guard, who is a veteran as defined in clause 43 of section 7 of  
6 chapter 4, and whose last discharge or release from the armed forces was under other than  
7 dishonorable conditions, and who, according to the records of the Veterans Administration, by  
8 reason of such service in the armed forces of the United States, suffered in the line of duty  
9 permanent and total disability, is exempt from taxation; provided, that the soldier, sailor,  
10 member or veteran is a permanent resident of the commonwealth and has legal title to the real  
11 estate on January 1 of the tax year for which exemption is being claimed. An exemption under

12 this clause shall continue unchanged for the benefit of the surviving spouse after the death of  
13 such disabled veteran, as long as the surviving spouse of the qualified veteran shall remain an  
14 owner and occupant of a domicile subject to the exemption, until the time such spouse remarries  
15 or sells or otherwise disposes of the real estate; provided, however, that if the spouse sells the  
16 real estate, an exemption not to exceed the amount granted in the most recent tax year may be  
17 transferred to real estate occupied by the surviving spouse as the surviving spouse's primary  
18 residence or domicile, until the time the surviving spouse remarries.

19 The production by a veteran or surviving spouse of a letter of total and permanent  
20 disability from the United States Government or United States Department of Veterans Affairs or  
21 its predecessor before the property appraiser of the county in which real estate of the veteran lies  
22 is prima facie evidence of the fact that the veteran or the surviving spouse is entitled to the  
23 exemption.

24 SECTION 2. The first paragraph of clause Twenty-second D of section 5 of chapter 59,  
25 as amended by section 9 of chapter 141 of the acts of 2016, is hereby further amended by  
26 inserting after the word "however", the following words:- that the soldier, sailor, member or  
27 veteran was a permanent resident of the commonwealth on January 1 of the year in which they  
28 died; and provided, further,.

29 SECTION 3. The second paragraph of said clause Twenty-second D of said section 5 of  
30 said chapter 59, as so amended, is hereby further amended by striking out the words "or  
31 remarries" and inserting in place thereof the following words:- remarries or otherwise disposes  
32 of the real estate. If the surviving spouse sells the real estate, an exemption not to exceed the  
33 amount granted from the most recent tax year may be transferred to real estate occupied by the

34 surviving spouse as the surviving spouse's domicile under the same conditions as provided in  
35 this clause.

36 SECTION 4. Clause Twenty-second F of section 5 of chapter 59, as amended by section  
37 10 of chapter 141 of the acts of 2016, is hereby further amended by inserting after the word  
38 "paraplegics", in line 866, the following words:-, hemiplegics, or who must use a wheelchair for  
39 mobility.