

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Todd M. Smola

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 property tax exemption for members of the National Guard.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Todd M. Smola</i>	<i>1st Hampden</i>	<i>1/14/2025</i>

HOUSE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2951 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act establishing a property tax exemption for members of the National Guard.

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
2 inserting after clause Twenty-second D, inserted by chapter 260 of the acts of 2022, the
3 following clause:-

4 Twenty-second I, Real estate to the full amount of the taxable valuation of real property
5 of members of the National Guard or National Guard reservists who were domiciled in the
6 commonwealth for at least 6 months before entering service or who were domiciled in the
7 commonwealth for 5 consecutive years next before the date for filing for exemption under this
8 clause, which is occupied by them or their spouse as their domicile for any period of active
9 National Guard service outside the commonwealth plus 180 days; provided, however, that if
10 more than 1 period of active duty outside the commonwealth is performed during the year, the
11 additional 180 days shall be added to only 1 such period of active duty.

12 No real estate shall be so exempt which has been conveyed to evade taxation. Three-
13 quarters of the amount of the exemption shall be borne by the commonwealth, and the state
14 treasurer shall annually reimburse the city or town for such portion of the tax which otherwise
15 would have been collected for this exemption.