

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

David F. DeCoste and Patrick Joseph Kearney

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 disabled Veteran Homestead Exemption.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|-------------------------------|---------------------|------------------|
| <i>David F. DeCoste</i> | <i>5th Plymouth</i> | <i>1/13/2025</i> |
| <i>Patrick Joseph Kearney</i> | <i>4th Plymouth</i> | <i>1/16/2025</i> |

HOUSE No.

[Pin Slip]

The Commonwealth of Massachusetts

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

An Act establishing a disabled Veteran Homestead Exemption.

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. Chapter 59 of the General Laws, as appearing in the 2022 Official Edition,
2 is hereby amended by inserting after Section 5G the following section:-

3 Section 5GG. Homestead Exemption for Veterans with Disabilities

4 (a) Beginning with taxable year 2026, an annual homestead exemption, limited to the
5 amounts set forth in subsections (b), is granted for property that is used as a qualified residence
6 by a veteran with a service-connected disability.

7 (b) For taxable years 2026 and thereafter, the amount of the exemption under this Section
8 shall be as follows:

9 (1) If the veteran has a service-connected disability of 30% or more but less than 50%, as
10 certified by the United States Department of Veterans Affairs, the annual exemption is \$2,500.

11 (2) If the veteran has a service-connected disability of 50% or more but less than 70%, as
12 certified by the United States Department of Veterans Affairs, the annual exemption is \$5,000.

13 (3) If the veteran has a service-connected disability of 70% or more, as certified by the
14 United States Department of Veterans Affairs, then the property is exempt from taxation under
15 this Chapter.

16 (c) If a homestead exemption is granted under this section and the person awarded the
17 exemption subsequently becomes a resident of a facility licensed under the Massachusetts
18 Nursing Home Care Act or a facility operated by the United States Department of Veterans
19 Affairs, the exemption shall continue: (i) so long as the residence continues to be occupied by the
20 qualifying person's spouse; or (ii) if the residence remains unoccupied but is still owned by the
21 person who qualified for the homestead exemption.

22 (d) The tax exemption under this section shall carry over to the benefit of the veteran's
23 surviving spouse as long as the spouse holds the legal or beneficial title to the homestead,
24 permanently resides thereon, and does not remarry. If the surviving spouse sells the property, an
25 exemption not to exceed the amount granted from the most recent tax roll may be transferred to
26 his or her new residence as long as it is used as his or her primary residence and he or she does
27 not remarry.

28 (e) Nothing in this section shall require the veteran to have qualified for or obtained the
29 exemption before death if the veteran was killed in the line of duty.

30 (f) The exemption under this section shall apply for taxable year 2025 and thereafter. A
31 taxpayer who claims an exemption under Section 5A or 5B of this Chapter may not claim an
32 exemption under this section.

33 (g) Each taxpayer who has been granted an exemption under this section must reapply on
34 an annual basis. Application must be made during the application period in effect for the city or

35 town of his or her residence. The assessor or chief local assessment officer may determine the
36 eligibility of residential property to receive the homestead exemption provided by this section by
37 application, visual inspection, questionnaire, or other reasonable methods. The
38 determination must be made in accordance with guidelines established by the Department of
39 Revenue.

40 (h) If the person qualifying for the exemption does not occupy the qualified residence as
41 of January 1 of the taxable year, the exemption granted under this section shall be prorated on a
42 monthly basis. The prorated exemption shall apply beginning with the first complete month in
43 which the person occupies the qualified residence.

44 SECTION 2. This act shall take effect on January 1, 2026.