

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

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***David Allen Robertson***

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*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 updating disabled veterans tax exemption totals.**

\_\_\_\_\_

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>David Allen Robertson</i>	<i>19th Middlesex</i>	<i>1/16/2025</i>

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

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3042 OF 2021-2022.]

**The Commonwealth of Massachusetts**

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

An Act updating disabled veterans tax exemption totals.

*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 22 of said chapter 59, as so appearing, is hereby amended by  
2 striking out the twenty-second paragraph and inserting in place thereof the following paragraph:-

3           Twenty-second, Real estate of the following classes of persons who are legal residents of  
4 the commonwealth and who are veterans, as defined in clause Forty-third of section seven of  
5 chapter four, and whose last discharge or release from the armed forces was under other than  
6 dishonorable conditions and who were domiciled in Massachusetts for at least six months prior  
7 to entering such service, or who have resided in the commonwealth for 2 consecutive years next  
8 prior to date of filing for exemptions under this clause, hereinafter referred to in this clause as  
9 soldiers and sailors, provided such real estate is occupied in whole or in part as his domicile by  
10 such person, and provided, further that if the spouse of the soldier or sailor is also a soldier or  
11 sailor each shall receive the amount of exemption provided in this clause to the same extent as if

12 unmarried, to the amount of two thousand dollars of assessed taxable valuation or the sum of  
13 \$800, whichever would result in an abatement of the greater amount of actual taxes due. No real  
14 estate shall be so exempt which the assessors shall adjudge has been conveyed to a soldier or  
15 sailor or to the spouse, surviving spouse, father or mother of a soldier or sailor to evade taxation.

16 SECTION 2: Section 22A of said chapter 59, as so appearing, is hereby amended by  
17 striking out the twenty-second (A) paragraph and inserting in place thereof the following  
18 paragraph:-

19 Twenty-second A, Real estate of soldiers and sailors and their spouses who are legal  
20 residents of the commonwealth and who are veterans, as defined in clause forty-three of section  
21 seven of chapter four and whose last discharge or release from the armed forces was under other  
22 than dishonorable conditions, and who were domiciled in Massachusetts for at least six months  
23 prior to entering such service or who have resided in the commonwealth for 2 consecutive years  
24 next prior to date of filing for exemption under this clause, who according to the records of the  
25 Veterans Administration or of any branch of the armed forces of the United States by reason of  
26 injury received or disease contracted while in such service and in the line of duty, lost or have  
27 suffered permanent loss of use of one foot at or above the ankle or lost or have suffered  
28 permanent loss of use of one hand at or above the wrist, or who according to the records of the  
29 Veterans Administration by reason of injury received or disease contracted while in such service,  
30 is receiving a statutory award from the Veterans Administration for such loss or loss of sight of  
31 one eye, or who have been awarded the congressional medal of honor, the distinguished service  
32 cross, the navy cross or the air force cross, or who is or was a prisoner of war, to the amount of  
33 four thousand dollars of the taxable valuation of real property or the sum of \$1500 whichever  
34 would result in an abatement of the greater amount, of actual taxes due, in the case of each

35 person, provided that such real estate is occupied as his domicile by such person, and provided,  
36 further, that if said property be greater than a single family house, then only that value of so  
37 much of said house as is occupied by said person as his domicile or a proportionate part of  
38 \$1500, whichever would result in an abatement of the greater amount of actual taxes due, shall  
39 be exempted. After the assessors have allowed an exemption under this clause, no further  
40 evidence of the existence of the facts required by this clause shall be required in any subsequent  
41 year in the city or town in which the exemption has been granted; provided, however, that the  
42 assessors may refuse to grant an exemption in any subsequent year if they become aware that the  
43 soldier or sailor did not satisfy all of the requisites of this clause at the time the exemption was  
44 first granted. An exemption under this clause shall continue unchanged for the benefit of the  
45 surviving spouse after the death of such disabled veteran as long as the surviving spouse of the  
46 qualified veteran shall remain an owner and occupant of a domicile subject to the exemption. For  
47 the purposes of this section, the term "prisoner of war" shall mean a regularly appointed,  
48 enrolled, enlisted or inducted member of the military forces of the United States who was  
49 captured, separated and incarcerated by an enemy of the United States during an armed conflict.

50 Two thousand dollars of this exemption or up to the sum of one hundred and seventy-five  
51 dollars, whichever basis is applicable shall be borne by the city or town; the balance, up to two  
52 thousand dollars of exemption or up to the sum of \$575, whichever basis is applicable, shall be  
53 borne by the commonwealth; and the state treasurer shall annually reimburse the city or town for  
54 the amount of the tax which otherwise would have been collected on account of this balance. No  
55 person who has received an exemption under this clause shall be denied the benefit of the  
56 exemption because the person returns to active service.

57 SECTION 3: Section 22B of said chapter 59, as so appearing, is hereby amended by  
58 striking out the twenty-second (B) paragraph and inserting in place thereof the following  
59 paragraph:-

60 Twenty-second B, Real estate of soldiers and sailors and their spouses who are legal  
61 residents of the commonwealth and who are veterans, as defined in clause forty-three of section  
62 seven of chapter four, and whose last discharge or release from the armed forces was under other  
63 than dishonorable conditions, and who were domiciled in Massachusetts for at least six months  
64 prior to entering such service, or who have resided in the commonwealth for 2 consecutive years  
65 next prior to the date of filing for exemption under this clause, who according to the records of  
66 the Veterans Administration or of any branch of the armed forces by reason of such service in  
67 the armed forces of the United States have suffered in the line of duty the loss or permanent loss  
68 of use of both feet at or above the ankle, or loss or permanent loss of use of both hands at or  
69 above the wrist or loss or permanent loss of use of one foot at or above the ankle and one hand at  
70 or above the wrist, or the loss of sight of both eyes as prescribed and certified by the Veterans  
71 Administration to the amount of eight thousand dollars of the taxable valuation of real property  
72 or the sum of 2,5000, whichever would result in an abatement of the greater amount of actual  
73 taxes due, provided, that such real estate is occupied as his domicile by such person, and  
74 provided, further, that if said property be greater than a single family house then only that value  
75 of so much of said house as is occupied by said person as his domicile or a proportionate part of  
76 \$2,500 whichever would result in an abatement of the greater amount of actual taxes due, shall  
77 be exempted. An exemption under this clause shall continue unchanged for the benefit of the  
78 surviving spouse after the death of such disabled veteran, as long as the surviving spouse of the  
79 qualified veteran shall remain an owner and occupant of a domicile subject to the exemption.

80           After the assessors have allowed an exemption under this clause, no further evidence of  
81 the existence of the facts required by this clause shall be required in any subsequent year in the  
82 city or town in which the exemption has been so allowed; provided, however, that the assessors  
83 may refuse to allow an exemption in any subsequent year if they become aware that the soldier  
84 or sailor did not satisfy all of the requisites of this clause at the time the exemption was first  
85 granted.

86           Two thousand dollars of this exemption or up to the sum of one hundred and seventy-five  
87 dollars, whichever basis is applicable, shall be borne by the city or town; the balance up to six  
88 thousand dollars of exemption or up to the sum of \$1,075, whichever basis is applicable, shall be  
89 borne by the commonwealth; and the state treasurer shall annually reimburse the city or town for  
90 the amount of the tax which otherwise would have been collected on account of this balance.

91           SECTION 4: Section 22C of said chapter 59, as so appearing, is hereby amended by  
92 striking out the twenty-second (C) paragraph and inserting in place thereof the following  
93 paragraph:-

94           Twenty-second C, Real estate of soldiers and sailors and their spouses who are legal  
95 residents of the commonwealth who are veterans, as defined in clause forty-three of section  
96 seven of chapter four, and whose last discharge or release from the armed forces was under other  
97 than dishonorable conditions, and who were domiciled in Massachusetts for at least six months  
98 prior to entering such service, or who have resided in the commonwealth for 2 consecutive years  
99 next prior to date of filing for exemption under this clause, and who according to the records of  
100 the Veterans Administration by reason of such service in the armed forces of the United States  
101 have suffered in the line of duty permanent and total disability, and who by reason of such

102 disability have received assistance in acquiring "specially adapted housing" under laws  
103 administered by the Veterans Administration to the amount of ten thousand dollars of the taxable  
104 valuation of real property or the sum of \$3,000, whichever would result in an abatement of the  
105 greater amount of actual taxes due, provided, that such real estate is occupied as his domicile by  
106 such person, and provided, further, that if said property be greater than a single family house  
107 then only that value of so much of said house as is occupied by said person as his domicile or a  
108 proportionate part of \$3,000, whichever would result in an abatement of the greater amount of  
109 actual taxes due, shall be exempted. An exemption under this clause shall continue unchanged  
110 for the benefit of the surviving spouse after the death of such a disabled veteran, as long as the  
111 surviving spouse of the qualified veteran shall remain an owner and occupant of a domicile  
112 subject to the exemption.

113         After the assessors have allowed an exemption under this clause, no further evidence of  
114 the existence of the facts required by this clause shall be required in any subsequent year in the  
115 city or town in which the exemption has been so allowed; provided, however, that the assessors  
116 may refuse to allow an exemption in any subsequent year if they become aware that the soldier  
117 or sailor did not satisfy all of the requisites of this clause at the time the exemption was first  
118 granted.

119         Two thousand dollars of this exemption or up to the sum of one hundred and seventy-five  
120 dollars, whichever basis is applicable, shall be borne by the city or town; the balance up to eight  
121 thousand dollars of exemption or up to the sum of \$1,325, whichever basis is applicable, shall be  
122 borne by the commonwealth; and the state treasurer shall annually reimburse the city or town for  
123 the amount of the tax which otherwise would have been collected on account of this balance.

124 SECTION 5: Section 22E of said chapter 59, as so appearing, is hereby amended by  
125 striking out the twenty-second (e) paragraph and inserting in place thereof the following  
126 paragraph:-

127 Twenty-second E, Real estate of soldiers and sailors and their spouses who are legal  
128 residents of the commonwealth and who are veterans as defined in clause forty-three of section  
129 seven of chapter four, and who, as a result of disabilities contracted while in such service and in  
130 the line of duty, have a disability rating of one hundred per cent as determined by the Veterans  
131 Administration, and who were domiciled in the commonwealth for at least six months prior to  
132 entering such service, or who have resided in the commonwealth for 2 consecutive years next  
133 prior to date of filing for exemption under this clause, to the amount of six thousand dollars of  
134 the taxable valuation of real property or the sum of \$2,000, whichever would result in an  
135 abatement of the greater amount of actual taxes due, provided, that such real estate is occupied as  
136 his domicile by such person; and provided further, that if said property be greater than a single-  
137 family house, then only that value of so much of said house as is occupied by said person as his  
138 domicile or a proportionate part of \$2,000, whichever would result in an abatement of the greater  
139 amount of actual taxes due, shall be exempted. An exemption under this clause shall continue  
140 unchanged for the benefit of the surviving spouse after the death of such disabled veteran as long  
141 as the surviving spouse of the qualified veteran shall remain an owner and occupant of a  
142 domicile subject to the exemption.

143 After the assessors have allowed an exemption under this clause, the assessors shall  
144 require an annual statement certifying that the disability rating as determined by the Veterans  
145 Administration has not been reduced to less than one hundred per cent.



146           No real estate shall be so exempt which the assessors shall adjudge has been conveyed to  
147 such soldier or sailor to evade taxation.

148           Two thousand dollars of this exemption or up to the sum of one hundred and seventy-five  
149 dollars, whichever basis is applicable, shall be borne by the city or town; the balance, up to four  
150 thousand dollars of exemption or up to the sum of \$825, whichever basis is applicable, shall be  
151 borne by the commonwealth; and the state treasurer shall annually reimburse the city or town for  
152 the amount of the tax which otherwise would have been collected on account of this balance.