HOUSE . . . . No.

The Commonwealth of Massachusetts

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PRESENTED BY:

James Arciero

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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 relative to increasing disability ratings for veterans.

_____

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
James Arciero	*2nd Middlesex*	*1/7/2025*
John R. Gaskey	*2nd Plymouth*	*1/17/2025*
George A. Sanders, Sr.		*1/7/2025*

HOUSE . . . . No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *2692* OF 2023-2024.]

The Commonwealth of Massachusetts

_____

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

_____

An Act relative to increasing disability ratings for 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. Clause Twenty-second of section 5 of chapter 59 of the General Laws, as

2   appearing in the 2012 Official Edition, is hereby amended by striking out the first 2 paragraphs

3   and inserting in place thereof the following 2 paragraphs:-

4   Twenty-second, Real estate of the following classes of persons who are legal residents of

5   the commonwealth and who are veterans, as defined in clause Forty-third of section 7 of chapter

6   4, and whose last discharge or release from the armed forces was under other than dishonorable

7   conditions and who were domiciled in Massachusetts for at least 6 months prior to entering such

8   service, or who have resided in the commonwealth for 5 consecutive years next prior to date of

9   filing for exemptions under this clause, hereinafter referred to in this clause as soldiers and

10   sailors, provided such real estate is occupied in whole or in part as his domicile by such person,

11   and provided, further that if the spouse of the soldier or sailor is also a soldier or sailor each shall

12   receive the amount of exemption provided in this clause to the same extent as if unmarried, to the

13   amount of $2000 of assessed taxable valuation or the sum of $400, or the amount of money

14   which corresponds with the percentage of the soldier or sailor's disability as provided in

15   paragraph (a), whichever would result in an abatement of the greater amount of actual taxes due.

16   No real estate shall be so exempt which the assessors shall adjudge has been conveyed to a

17   soldier or sailor or to the spouse, surviving spouse, father or mother of a soldier or sailor to evade

18   taxation.

19   (a) Soldiers and sailors who, as a result of disabilities contracted while in the line of duty,

20   have a disability rating of 10 per cent or more as determined by the Veterans Administration or

21   by any branch of the armed forces. The department of revenue shall establish an incremental

22   exemption scale, which shall provide no less than $400 for a disability rating of 10 per cent and

23   no more than $1,000 for a disability rating of 100 per cent, with increments of disability

24   increasing by no greater than 10 per cent for each corresponding exemption amount. After the

25   assessors have allowed an exemption under this clause, no further evidence of the existence of

26   the facts required by this clause shall be required in any subsequent year in the city or town in

27   which the exemption has been allowed, unless the disability rating determined by the Veterans

28   Administration or any branch of the armed forces is reduced to less than 10 per cent; provided,

29   however, that the assessors may refuse to allow an exemption in any subsequent year if they

30   become aware that the soldier or sailor did not satisfy all of the requisites of this clause at the

31   time the exemption was first granted.

32   SECTION 2. The department of revenue, in collaboration with the commissioner of

33   veterans' affairs shall issue the incremental exemption scale required by paragraph (a) of clause

34   Twenty-second of section 5 of chapter 59 and any rules or regulations necessary to implement

35   such scale on or before January 1, 2027.