

**SENATE . . . . . No. 1935**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Nick Collins*

*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 municipal tax relief.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Nick Collins</i>	<i>First Suffolk</i>	
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>12/11/2025</i>

**SENATE . . . . . No. 1935**

By Mr. Collins, a petition (accompanied by bill, Senate, No. 1935) of Nick Collins for legislation to authorize a city or town to issue rebates to taxpayers who received the residential exemption in the prior fiscal year. Revenue.

**The Commonwealth of Massachusetts**

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

An Act relative to municipal tax relief.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Chapter 59 of the General Laws is hereby amended by inserting after section 5O the  
2 following section:-

3 Section 5P. A city or town that accepts this section may issue rebates to those taxpayers  
4 who received the residential exemption in the prior fiscal year. Such rebates shall be uniform for  
5 each eligible taxpayer and appropriated by the city or town for this express purpose. The amount  
6 of the rebate shall be calculated by the treasurer of the city or town. This rebate shall be in  
7 addition to any exemptions allowed under chapter 59; provided, however, that in no instance  
8 shall the taxable valuation of such property after all applicable exemptions and the rebate be  
9 reduced below 10 per cent of its full and fair cash valuation, unless that is explicitly provided for  
10 in any specific section of said chapter 59.