

SENATE No. 2914

Senate, January 15, 2026 -- Text of the Senate Bill relative to senior property tax deferral
(Senate, No. 2914) (being the text of Senate, No. 2901, printed as amended)

The Commonwealth of Massachusetts

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

An Act relative to senior property tax deferral.

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, as appearing in the 2024
2 Official Edition, is hereby amended by inserting after the word “or”, in line 563, the following
3 words:- the expiration of 1 year after.

4 SECTION 2. Said section 5 of said chapter 59, as so appearing, is hereby further
5 amended by inserting after the word “or”, in line 569, the following words:- the expiration of 1
6 year after.

7 SECTION 3. Section 5 of said chapter 59, as so appearing is hereby further amended by
8 striking out, in line 1077, the word “ten” and inserting in place thereof the following figure:- 7.

9 SECTION 4. Subclause (2) of clause Forty-first A of said section 5 of said chapter 59, as
10 so appearing, is hereby amended by striking out the second sentence and inserting in place
11 thereof the following sentence:- Any city or town may also, by vote of its legislative body, adopt
12 a higher maximum qualifying gross receipts amount for the purposes of this clause; provided,

13 however, that such maximum qualifying gross receipts amount shall not exceed the amount of
14 income determined by the commissioner of revenue for the purposes of subsection (k) of section
15 6 of chapter 62.

16 SECTION 5. Said section 5 of said chapter 59, as so appearing, is hereby further
17 amended by inserting after the word “or”, in line 1261, the following words:- the expiration of 1
18 year after.

19 SECTION 6. Said section 5 of said chapter 59, as so appearing, is hereby further
20 amended by inserting after the word “or”, in line 1267, the following words:- the expiration of 1
21 year after.