FILED ON: 1/15/2026

# 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:*

SECTION 1. Section 5 of chapter 59 of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by inserting after the word "or", in line 563, the following words:- the expiration of 1 year after.

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

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

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

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

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

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