

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.