

# SENATE . . . . . No. 2915

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Senate, January 15, 2026 -- Text of the Senate Bill relative to municipal tax relief (Senate, No. 2915) (being the text of Senate, No. 2900, printed as amended)

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## The Commonwealth of Massachusetts

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In the One Hundred and Ninety-Fourth General Court  
(2025-2026)  
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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           SECTION 1. Clause Forty-first C of section 5 of chapter 59 of the General Laws, as  
2     appearing in the 2024 Official Edition, is hereby amended by striking out the second sentence  
3     and inserting in place thereof the following sentence:- A city, by vote of its council and approval  
4     of its mayor, or a town, by vote of town meeting, may adjust the following factors contained in  
5     these provisions by: (i) reducing the requisite age of eligibility to any person age 65 years or  
6     older; (ii) increasing the sum contained in the first sentence of this clause from \$500 to \$1500;  
7     (iii) increasing the amounts contained in subclause (B) of the first sentence of this clause from  
8     \$13,000 and \$15,000, respectively, to, in both instances, not more than 50 per cent of the area  
9     median income as adjusted for household size, as defined annually by the United States  
10    Department of Housing and Urban Development; provided, however, that the relevant year of  
11    the calculation shall be the most recent figure available as of July 1 of the start of the fiscal year  
12    to which the exemption is sought; (iv) increasing the amounts contained in subclause (C) of the  
13    first sentence of this clause from \$28,000 to not more than \$80,000 and from \$30,000 to not

more than \$110,000; and (v) by excluding from the determination of whole estate not more than 3 dwelling units.

SECTION 2. Said section 5 of said chapter 59, as so appearing, is hereby amended by striking out, in line 1785, the figure “\$10,000” and inserting in place thereof the following figure:- \$30,000

SECTION 3. Said chapter 59 is hereby further amended by inserting after section 5O the following section:-

Section 5P. A city or town that accepts this section may issue rebates to those taxpayers who received the residential exemption in the prior fiscal year; provided, however, that the city or town shall set asset, income or other thresholds to determine eligibility for said rebates. The city or town shall appropriate an amount to be used for such rebates; and provided further, that such rebates for each eligible taxpayer shall be in a uniform amount based on the amount appropriated and the estimated number of eligible taxpayers. The amount of the rebate shall be in addition to any exemptions allowed under this chapter. A taxpayer who seeks to qualify for the rebate shall, before the deadline established by city or town, file an application, on a form to be adopted by the board of assessors, with the supporting documentation of the applicant’s income, assets and any other information as described in the application. The application shall be filed each year for which the applicant seeks the rebate.

SECTION 4. Section 59 of said chapter 59, as appearing in the 2024 Official Edition, is hereby amended by striking out, in lines 4 and 5, the words “on or before” and inserting in place thereof the following words:- not more than 45 days after.