

SENATE No.

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:

Nick Collins

DISTRICT/ADDRESS:

First Suffolk

SENATE No.

[Pin Slip]

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.