

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Patrick M. O'Connor

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 establishing a local option to exempt fishermen from property taxes.

PETITION OF:

NAME:

Patrick M. O'Connor

DISTRICT/ADDRESS:

First Plymouth and Norfolk

SENATE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1905 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act establishing a local option to exempt fishermen from property taxes.

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 5 of chapter 59 of the general laws, as appearing in the 2008 Official Edition, is
2 hereby amended by inserting at the end thereof the following new section:-

3 Fifty-eighth. Upon the acceptance of this section by a city or town, the board of assessors
4 may grant real and personal property tax abatement up to 100 per cent of the total tax assessed to
5 a resident who is a licensed commercial fisherman, lobsterman, oyster farmer, or other type of
6 fish farmer, subject to eligibility criteria to be established by the board of assessors.