

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Michael O. Moore

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 granting property tax exemptions to disabled veterans.

PETITION OF:

NAME:

Michael O. Moore

DISTRICT/ADDRESS:

Second Worcester

SENATE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1882 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act granting property tax exemptions to disabled veterans.

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 2022 Official Edition, is
2 hereby amended by inserting after clause Twenty-second H, the following clause:-

3 Twenty-second I. Real estate of soldiers and sailors who are legal residents of the
4 commonwealth who are veterans, as defined in clause forty-third of section seven of chapter
5 four, and whose last discharge or release from the armed forces was under other than
6 dishonorable conditions, and who were domiciled in the commonwealth for at least 6 months
7 prior to entering service or resided in the commonwealth for 1 consecutive year prior to the date
8 of filing for exemption pursuant to this clause, and who is 65 years of age or older, and who
9 according to the records of the United States Department of Veterans Affairs or of any branch of
10 the armed forces of the United States by reason of injury received while in service and in the line
11 of duty are partially or have a disability rating of 100 per cent; to the amount of the percentage

12 equal to the percentage of the veteran's permanent, service-connected disability as determined by
13 the United States Department of Veterans Affairs; provided, that the real estate is occupied as the
14 veteran's domicile; provided, further, that if the property is greater than a single-family house,
15 then only that value of so much of the house as is occupied by the person as the person's
16 domicile shall be exempted; and provided, further, that an exemption pursuant to this clause shall
17 continue unchanged for the benefit of the surviving spouse after the death of the disabled veteran
18 as long as the surviving spouse of the qualified veteran shall remain an owner and occupant of a
19 domicile subject to the exemption, and the surviving spouse is 65 years of age or older.

20 The amount of the exemption shall be borne by the commonwealth, and the state
21 treasurer shall annually reimburse the city or town for the amount of the tax which otherwise
22 would have been collected for this exemption.