HOUSE DOCKET, NO. FILED ON: 3/15/2012

HOUSE . . . . . No. 3996

The Commonwealth of Massachusetts

In the Year Two Thousand Twelve

An Act relative to the town of Swansea Volunteer Fire Department.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. (a) Notwithstanding any general or special law to the contrary, the board of selectmen of the town of Swansea may establish a program for the firefighters, line officers and deputy chiefs of the Swansea volunteer fire department to reduce the real property tax obligations or the motor vehicle and trailer excise tax obligations of such volunteers in exchange for their volunteer services. Any reduction so provided shall be in addition to any exemption or abatement to which such persons are otherwise entitled; provided, however, that no reduction of a real property tax bill shall be granted which exceeds $2,500 in a tax year.

(b) The town shall maintain a record for each program participant including, but not limited to, the total amount by which a tax obligation thereof has been reduced and the criteria used to determine such tax reduction. The town shall provide a copy of such record to the assessor so that the participant's tax bill reflects the reduced rate. The town shall also provide a copy of such record to the program participant receiving the reduced tax rate prior to the issuance of the actual tax bill.

14 (c) The board of selectmen may adopt rules and procedures to implement the provisions
15 of this act.

16 SECTION 2. The amount by which a person's tax liability is reduced pursuant to section
17 1 shall not be considered income, wages or employment for purposes of taxation as provided by
18 chapter 62 of the General Laws, withholding taxes as provided by chapter 62B of the General
19 Laws, workers' compensation as provided by chapter 152 of the General Laws, or any other
20 General Law to the contrary.

21 A person participating in the program authorized by section 1 shall be a public
22 employee for the purposes of chapter 258 of the General Laws, but such services shall not be
23 deemed employment for the purposes of unemployment insurance under chapter 151A of the
24 General Laws.

25 SECTION 3. This act shall automatically expire 5 years after its passage.

26 SECTION 4. This act shall take effect upon its passage.