

SENATE No. 1465

The Commonwealth of Massachusetts

PRESENTED BY:

Brian A. Joyce

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 a senior property tax credit..

PETITION OF:

NAME:

DISTRICT/ADDRESS:

Brian A. Joyce

Norfolk, Bristol, and Plymouth

Robert L. Hedlund

SENATE No. 1465

By Mr. Joyce, a petition (accompanied by bill, Senate, No. 1465) of Brian A. Joyce and Robert L. Hedlund for legislation relative to senior property tax credit. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1287 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act relative to a senior property tax credit..

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. Subsection (k) of section 6 of chapter 62 of the General Laws, as
2 so appearing, is hereby amended by striking out paragraph (2) and inserting in place thereof the
3 following paragraph:—

4 (2) An owner or tenant of residential property located in the commonwealth,
5 who is 65 years of age or older, who is not a dependent of another taxpayer and who occupies
6 said property as his principal residence, shall be allowed a credit equal to the amount by which
7 the real estate tax payment or the rent constituting real estate tax payment exceeds 8 per cent of
8 the taxpayer's total income, but the credit shall not exceed \$1,000.