SENATE DOCKET, NO. 2160 FILED ON: 1/6/2012

SENATE . . . . . No. 2124

The Commonwealth of Massachusetts

PRESENTED BY:

Richard T. 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 to reduce the property tax liability in exchange for volunteer service for veterans.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Richard T. Moore	
Kenneth J. Donnelly	
John Hart, Jr.	
Michael O. Moore	
Benjamin B. Downing	*Berkshire, Hampshire, and Franklin*
Sal N. DiDomenico	*Middlesex, Suffolk, and Essex*
Michael R. Knapik	
Barry R. Finegold	
James B. Eldridge	
Susan C. Fargo	
Kimberly N. Ferguson	*1st Worcester*
James M. Cantwell	*4th Plymouth*
James J. Dwyer	*30th Middlesex*
Cory Atkins	*14th Middlesex*
Geraldine M. Creedon	*11th Plymouth*
John H. Rogers	*12th Norfolk*
Peter J. Durant	*6th Worcester*
Randy Hunt	*5th Barnstable*

James E. Timilty	
Thomas M. McGee	*Third Essex and Middlesex*
Brian A. Joyce	*Norfolk, Bristol, and Plymouth*
Marc R. Pacheco	
Richard J. Ross	*Norfolk, Bristol, and Middlesex*
Paul McMurtry	*11th Norfolk*
Todd M. Smola	*1st Hampden*
Stephen L. DiNatale	*3rd Worcester*
Jason M. Lewis	*31st Middlesex*
John V. Fernandes	*10th Worcester*
Gailanne M. Cariddi	*1st Berkshire*
Christopher G. Fallon	*33rd Middlesex*
James R. Miceli	*19th Middlesex*
Walter F. Timilty	*7th Norfolk*
Bradley H. Jones, Jr.	*20th Middlesex*
Dennis A. Rosa	*4th Worcester*
David M. Nangle	*17th Middlesex*
Marc T. Lombardo	*22nd Middlesex*
Shaunna O'Connell	*3rd Bristol*
Kevin J. Kuros	*8th Worcester*
Ryan C. Fattman	*18th Worcester*
David B. Sullivan	*6th Bristol*
Carolyn C. Dykema	*8th Middlesex*
Denise C. Garlick	*13th Norfolk*
Geoff Diehl	*7th Plymouth*
Louis L. Kafka	*8th Norfolk*
George T. Ross	*2nd Bristol*
Matthew A. Beaton	*11th Worcester*
David M. Torrisi	*14th Essex*
Robert M. Koczera	*11th Bristol*
Mark C. Montigny	

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By Mr. Moore, a petition (subject to Joint Rule 12 and Senate Rule 20) (accompanied by bill, Senate, No. 2124) of Richard T. Moore, Kenneth J. Donnelly, John Hart, Jr., Michael O. Moore and other members of the General Court for legislation relative to reduction of property tax liability for veterans. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand Twelve

An Act to reduce the property tax liability in exchange for volunteer service for veterans.

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. Chapter 59 of the general laws, as appearing in the 2010 Official Edition, is hereby amended by inserting after Section 5M, the following new section:-

Section 5N. In any city or town which accepts the provisions of this section, the board of selectmen of a town or in a municipality having a town council form of government, the town council or the mayor with the approval of the city council in a city may establish a program to allow persons who are veterans, as defined in clause forty-third of section 7 of chapter 4, to volunteer to provide services to such city or town. In exchange for such volunteer services, the city or town shall reduce the real property tax obligations of such veteran on his tax bills and any reduction so provided shall be in addition to any exemption or abatement to which any such person is otherwise entitled and no such person shall receive a rate of, or be credited with, more than the current minimum wage of the commonwealth per hour for services provided pursuant to such reduction nor shall the reduction of the real property tax bill exceed $750 in a given tax

13 year. It shall be the responsibility of the city or town to maintain a record for each taxpayer
14 including, but not limited to, the number of hours of service and the total amount by which the
15 real property tax has been reduced and to provide a copy of such record to the assessor in order
16 that the actual tax bill reflect the reduced rate. A copy of such record shall also be provided to
17 the taxpayer prior to the issuance of the actual tax bill. Such cities and towns shall have the
18 power to create local rules and procedures for implementing this section in any way consistent
19 with the intent of this section.

20 In no instance shall the amount by which a person's property tax liability is reduced in
21 exchange for the provision of services be considered income, wages, or employment for
22 purposes of taxation as provided in chapter 62, for the purposes of withholding taxes as provided
23 in chapter 62B, for the purposes of workers' compensation as provided in chapter 152 or any
24 other applicable provisions of the general laws, but such person while providing such services
25 shall be considered a public employee for the purposes of chapter 258, but such services shall be
26 deemed employment for the purposes of unemployment insurance as provided in chapter 151A.

27 A city or town, by vote of its legislative body, subject to its charter, may adjust the
28 exemption in this clause by: (1) allowing an approved representative, for persons physically
29 unable, to provide such services to the city or town; or (2) allowing the maximum reduction of
30 the real property tax bill to be based on 125 volunteer service hours in a given tax year, rather
31 than $750.