

COMMITTEE ON REVENUE ~ HOUSE BILL SUMMARY

Bill Number: H.3115

Name: AN ACT RELATIVE TO TAX ABATEMENT FOR PERMANENTLY DISABLED VETERANS

Sponsor(s): Rep. Kenneth I. Gordon (Bedford)

Hearing Date: June 24, 2025

Reporting Date: August 23, 2025

Prior History: 2023-24 (H.2815): Accompanied H.4162; Reported favorably; Referred to House Ways and Means
2021-22 (H.2921): Reported favorably; referred to House Steering

CURRENT LAW:

M.G.L. c. 59 § 5 – Property tax exemptions: Real and personal property is taxed by the municipality where it is located based on its fair cash value. However, certain items of property or portions thereof are exempted from taxation for residents meeting certain criteria, including age, income, disability and/or veteran status.

Clause 22nd – Soldiers and sailors exemptions: Taxpayers may apply for an exemption of \$2,000 of assessed taxable valuation or an abatement of \$400, whichever results in greater reduction of taxes due, subject to the following initial/threshold criteria:

- Veterans (last discharge must not have been dishonorable)
- Domiciled in Massachusetts for at least 6 months prior to entering military service or resided in the Commonwealth for 5 consecutive years next prior to date of filing for this exemption
- Real estate must be occupied in whole or in part as domicile

Clauses 22ndA through 22ndF all provide exemptions/abatements for soldiers and sailors and their spouses meeting certain criteria in addition to the base criteria required above, but with increasing exemption/abatement amounts as follows:

Clause	Additional Criteria	Exemption/Abatement Amount
22 nd A	Veterans (or spouses) who lost a foot, hand, or eye (or sight therein) OR who were awarded the congressional medal of honor, the distinguished service cross, the navy cross or the air force cross	\$4,000 of assessed taxable valuation or \$750, whichever results in greater reduction of taxes due
22 nd B	Veterans (or spouses) who lost permanent use of both feet, both hands, one foot and one hand, or sight in both eyes	\$8,000 of assessed taxable valuation or \$1,250, whichever results in greater reduction of taxes due
22 nd C	Veterans (or spouses) who suffered in the line of duty total disability and has specially adapted housing	\$10,000 of assessed taxable valuation or \$1,500, whichever results in greater reduction of taxes due

22 nd D	Surviving spouses of service member who suffered a service-related injury or illness, on active duty, which was the proximate cause of death or who is missing in action with a presumptive finding of death as a result of active duty service	Full amount of taxable valuation of real property
22 nd E	Veterans (or spouses) who suffered in the line of duty total disability and are incapable of working	\$6,000 of assessed taxable valuation or \$1,000, whichever results in greater reduction of taxes due
22 nd F	Veterans (or spouses) who are certified by the VA as paraplegic	Full amount of taxable valuation of real property

These clauses also include requirements that a portion of the cost of the exemption be borne by the municipality and the rest shall be reimbursed by the commonwealth.

PROPOSED CHANGE(S):

The bill amends Chapter 59, Section 5, Clause twenty second and Clause twenty-second E to establish that veterans who have been determined by the US Department of Veterans Administration (VA) to have a permanent disability resulting from service-related injuries with a disability rating of 10% or more will not need to reapply or provide additional documentation to the assessors in subsequent years once their initial exemption is granted.

The bill does maintain a provision that allows assessors to deny future exemptions if they discover the veteran did not originally meet all qualifying criteria. For veterans whose disabilities are not deemed permanent by the VA, the bill requires them to continue providing evidence of their disability status in subsequent years.