

COMMITTEE ON REVENUE ~ HOUSE BILL SUMMARY

Bill Number: H.3175

Name: AN ACT RELATIVE TO INCREASING ACCESS FOR VETERANS TAX EXEMPTIONS

Sponsor(s): Rep. William F. MacGregor (Boston)

Hearing Date: June 24, 2025

Reporting Date: August 23, 2025

Prior History: N/A

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 22^a – 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 22^a-A through 22^a-F 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 ^a - 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 ^a - 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 ^a - 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 ^a - D	Surviving spouses of service member who suffered a service-related injury or illness, on active duty, which was the proximate cause of	Full amount of taxable valuation of real property

	death or who is missing in action with a presumptive finding of death as a result of active duty service	
22- 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- 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 Section 5 of Chapter 59 of the General Laws by inserting after all the Twenty-second clauses that:

After the assessors have allowed a veterans exemption pursuant to this clause, a veteran need not present qualifying evidence of the existence of the facts required in any future year in the city or town in which the exemption has been allowed. The assessors may refuse to allow an exemption in any subsequent year if they become aware that the veteran did not satisfy all of the requirements of this clause at the time the exemption was first granted.