

COMMITTEE ON REVENUE ~ HOUSE BILL SUMMARY

Bill Number: H.3188

Name: AN ACT PROVIDING FOR LINE-OF-DUTY DEATH BENEFITS FOR FIREFIGHTERS

Sponsor(s): Rep. Paul McMurtry (Dedham)

Hearing Date: June 24, 2025

Reporting Date: August 23, 2025

Prior History: 2023-24 (H.2890): Reported favorably; Referred to House Steering
2021-22 (H.3006): Reported favorably; Referred to House Steering
2019-20 (H.4006): Ordered to a House Study

CURRENT LAW:

M.G.L. c. 59 – Property tax: All property, real and personal, situated within the Commonwealth is subject to local tax, unless expressly exempt.

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 example, residents meeting certain criteria, including age, income, disability and/or veteran status are able to obtain complete or partial property tax exemptions. Certain property may be exempt due to the purpose it serves, such as providing renewable energy.

PROPOSED CHANGES:

This bill would update the current language allowing for surviving spouses of a firefighter or police officer killed in the line of duty to obtain the tax exemption on real estate until remarried, by including firefighters or police officers who have died in the line of duty as well.