# COMMITTEE ON REVENUE ~ HOUSE BILL SUMMARY

**Bill Number:** H.3222 (Identical to H.3221)

**Name:** AN ACT UPDATING DISABLED VETERANS TAX EXEMPTION TOTALS

**Sponsor(s):** Rep. David Allen Robertson (Tewksbury)

**Hearing Date:** June 24, 2025

**Reporting Date:** August 23, 2025

**Prior History:** 2023-24 (H.2929): Accompanied H.4162; Reported favorably; Referred to House Ways and Means
2021-22 (H.3042): referred to a House Study

**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 |
|---|---|---|
| 22nd 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 |
| 22nd 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 |
| 22nd 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 |
| 22nd D | Surviving spouses of service member who suffered a service-related injury or illness, on | Full amount of taxable valuation of real property |

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| | 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 | |
| 22nd 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 |
| 22nd 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):**
This bill would double the assessed taxable valuation or an abatement in the chart above for veterans meeting the criteria listed above; however, the bill needs to be rewritten as the wrong section of law is written in this bill (amends Section 22 of chapter 59, which has been repealed, instead of Section 5 of Chapter 59).

**NOTE:** Last session's H.2929 (2023-24) accompanied H.4162 along with 16 other bills. The language of H.4162, which ended up in House Ways and Means, amends Section 5 of Chapter 59 and there is no mention of Section 22.