

COMMITTEE ON REVENUE ~ HOUSE BILL SUMMARY

Bill Number: S.1932 (Similar to H.3255 and S.1948)

Name: AN ACT INCREASING VOLUNTEER SERVICE PROPERTY TAX BENEFITS FOR VETERANS

Sponsor(s): Sen. William N. Brownsberger (Boston)

Hearing Date: June 24, 2025

Reporting Date: August 23, 2025

Prior History: N/A

CURRENT LAW:

M.G.L. c. 59 § 5K – Senior citizen volunteer property tax reduction: Massachusetts allows a local option to reduce the real property tax liability of a taxpayer over 60 who provides volunteer services to the municipality. The reduction cannot exceed \$2,000 in a given tax year, and no person may receive a reduction which provides an hourly rate of reimbursement greater than the current state minimum wage. This reduction may be taken in addition to any other exemption or abatement to which the taxpayer is otherwise entitled.

Any city or town may also vote to allow a representative, for physically impaired individuals, to provide volunteer services, or to allow the maximum reduction of the real property tax bill to be based on 125 volunteer service hours in a given tax year, rather than \$2,000.

PROPOSED CHANGE(S):

This bill modifies an existing property tax law related to veterans by increasing the maximum amount of property tax reduction that veterans can receive in exchange for volunteer services. Specifically, the bill changes the current \$1,500 tax reduction limit to \$2,000 in two places within Section 5N of Chapter 59 of the Massachusetts General Laws.