

COMMITTEE ON REVENUE ~ HOUSE BILL SUMMARY

Bill Number: S.2061
Name: AN ACT REDUCING SENIOR CITIZEN PROPERTY TAXES
Sponsor(s): Sen. Patrick M. O'Connor (Weymouth)
Hearing Date: June 16, 2025
Reporting Date: August 15, 2025
Prior History: 2023-24 (S.1901): Ordered to Senate Study
2021-22 (S.1958): Ordered to Senate Study
2019-20 (S.1735): Ordered to Senate Study
2017-18 (S.1589): Ordered to Senate Study

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 \$1,500 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 \$1,500.

PROPOSED CHANGE(S):

This bill would amend the senior citizen volunteer property tax reduction to by basing it entirely on the number of hours worked, rather than a maximum reduction amount. The bill would increase the possible number of hours worked from 125 to 175, rendering the maximum reduction amount \$2,100 (175 hours x \$12 per hour).