

The Commonwealth of Massachusetts

PRESENTED BY:

Todd M. Smola

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act authorizing the board of assessors of the town of Sturbridge to grant tax abatements to certain military personnel.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|-------------------|-----------------------------------|
| | 1st Hampden |
| Stephen M. Brewer | Worcester, Hampden, Hampshire and |
| | Middlesex |

HOUSE No. 4262

By Mr. Smola of Warren, a petition (accompanied by bill, House, No. 4262) of Todd M. Smola and Stephen M. Brewer (by vote of the town) that the board of assessors of the town of Sturbridge be authorized to grant tax abatements to certain military personnel. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

In the Year Two Thousand Fourteen

An Act authorizing the board of assessors of the town of Sturbridge to grant tax abatements to certain military personnel.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Notwithstanding any general or special law to the contrary, the board of assessors of the

- 2 town of Sturbridge may grant, retroactive to fiscal year 2002, real and personal property tax
- 3 abatements of up to 100 percent of the total tax assessed to any member of the Massachusetts
- 4 National Guard and to a reservist on active duty and serving in a foreign country for the fiscal
- 5 year in which such military personnel was on active duty and serving in a foreign country,
- 6 subject to eligibility criteria developed by the board of assessors. The authority to grant
- 7 abatements under this act shall expire after fiscal year 2016.