

**SENATE . . . . . No. 1292**

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The Commonwealth of Massachusetts

PRESENTED BY:

*Bruce E. Tarr*

*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 passage of the accompanying bill:

An Act to provide a property tax credit to surviving spouses of certain public safety personnel..

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>James E. Timilty</i>	<i>Bristol and Norfolk</i>
<i>Geoff Diehl</i>	<i>7th Plymouth</i>
<i>Michael R. Knapik</i>	<i>Second Hampden and Hampshire</i>
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>

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By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1292) of Bruce E. Tarr, James E. Timilty, Geoff Diehl, Michael R. Knapik and others for legislation to provide a property tax credit to surviving spouses of certain public safety personnel. Public Service.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION

SEE

□ □ SENATE  
□ , NO. 1539 OF 2011-2012.]

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Thirteen**  
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An Act to provide a property tax credit to surviving spouses of certain public safety 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 SECTION 1. Chapter 59 of the General Laws is hereby amended by inserting after  
2 Section 5M the following new section: -

3 SECTION 5N. Property Tax Credit for Surviving Spouse of Fire, Rescue, Police or  
4 Emergency Medical Service Personnel

5 Section 5N. In any city or town which accepts the provisions of this section, the board of  
6 selectmen of a town or in a municipality having a town council form of government, the town  
7 council or the mayor with approval of the city council in a city shall, for a dwelling owned by a  
8 public safety officer in said municipality, provide a reduction on the real property tax obligations  
9 of the surviving spouse of said public safety officer who has died as a result of the performance  
10 of, or as a result of, his/her duty while in the active service of a fire, police, rescue or emergency  
11 medical service. Said reduction shall not exceed \$1000 in a given tax year and shall be for a  
12 duration of not more than 5 years.

13 SECTION 2. For the purposes of this section, the following words shall, unless the  
14 context clearly requires otherwise, have the following meanings: -

15           “Dwelling” shall mean the lot and structures necessary to use the real property as a  
16 residence.

17           “Public Safety Officer” shall mean anyone employed in active duty as a fire, police,  
18 rescue or emergency medical service worker.

19           “Surviving spouse” shall mean a man or woman married to the public safety officer, who  
20 has not remarried and continues to reside in the original dwelling.