

SENATE No. 01465

The Commonwealth of Massachusetts

PRESENTED BY:

Brian A. Joyce

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 relative to a senior property tax credit.

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PETITION OF:

NAME:

Brian A. Joyce

Robert L. Hedlund

DISTRICT/ADDRESS:

Norfolk, Bristol, and Plymouth

Plymouth and Norfolk

SENATE No. 01465

By Mr. Joyce, petition (accompanied by bill, Senate, No. 1465) of Hedlund and Joyce for legislation relative to senior property tax credit [Joint Committee on Revenue].

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
□ SENATE
□ , NO. 1287 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act relative to a senior property tax credit.
□.

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. Subsection (k) of section 6 of chapter 62 of the General Laws, as so
2 appearing, is hereby amended by striking out paragraph (2) and inserting in place thereof the
3 following paragraph:—

4 (2) An owner or tenant of residential property located in the commonwealth, who is 65
5 years of age or older, who is not a dependent of another taxpayer and who occupies said property
6 as his principal residence, shall be allowed a credit equal to the amount by which the real estate
7 tax payment or the rent constituting real estate tax payment exceeds 8 per cent of the taxpayer's
8 total income, but the credit shall not exceed \$1,000.