

**SENATE . . . . . No. 1888**

---

**The Commonwealth of Massachusetts**

\_\_\_\_\_

PRESENTED BY:

***John F. Keenan, (BY REQUEST)***

\_\_\_\_\_

*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 relative to lot rent abatement for veterans.

\_\_\_\_\_

PETITION OF:

NAME:

DISTRICT/ADDRESS:

*Robert Jaruse*

**SENATE . . . . . No. 1888**

---

---

By Mr. Keenan (by request), a petition (accompanied by bill, Senate, No. 1888) of Robert Jaruse for legislation relative to lot rent abatement for veterans. Revenue.

---

---

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1688 OF 2019-2020.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Second General Court  
(2021-2022)**  
\_\_\_\_\_

An Act relative to lot rent abatement for veterans.

*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  
2 appearing in the 2016 Official Edition, is hereby amended by inserting after the second  
3 paragraph the following paragraph:-

4           A tenant or owner of property located in the Commonwealth, who is not a dependent of  
5 another taxpayer and who occupies said property as his principal residence, who would  
6 otherwise be eligible for a property tax exemption under clauses 22-22E of Section 5 of Chapter  
7 59 or Section 8A of Chapter 58 if the taxpayer had been assessed a property tax, shall be allowed  
8 a credit to the amount by which the lot rent payment for a manufactured home exceeds 10 per  
9 cent of the taxpayer's total income. The credit shall not exceed the exemption amount for

10 equivalent eligible groups under clauses 22-22E of Section 5 of Chapter 59 and Section 8A of  
11 Chapter 58.

12 SECTION 2. Section 6 of said Chapter 62, as so appearing, is hereby amended by  
13 inserting after the word “payment” in line 467, the following words:- “or the lot rent payment for  
14 a manufactured home”.