

SENATE No. 2338

The Commonwealth of Massachusetts

PRESENTED BY:

Jacob R. Oliveira

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 tax abatements for disabled veterans and Gold Star families.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Jacob R. Oliveira</i>	<i>Hampden, Hampshire and Worcester</i>	
<i>Anne M. Gobi</i>	<i>Worcester and Hampshire</i>	<i>2/21/2023</i>

SENATE No. 2338

By Mr. Oliveira, a petition (accompanied by bill, Senate, No. 2338) of Jacob R. Oliveira and Anne M. Gobi for legislation relative to tax abatements for disabled veterans and Gold Star families. Veterans and Federal Affairs.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act relative to tax abatements for disabled veterans and Gold Star families.

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

1 Clause Twenty-second of section 5 of chapter 59 of the General Laws, as appearing in the
2 2020 Official Edition, is hereby amended by adding the following subsection:-

3 (h) The assessors shall calculate a proportionate addition to the amount of the exemption
4 to be added to the exemption allowed under subsections (a) to (f), inclusive, by making the
5 following calculations:-

6 (1) Determine the amount of exemption under said clause;

7 (2) Then, determine the amount of property taxes due from the applicant from the prior
8 tax year, without exemption; and

9 (3) Then, determine the amount of property taxes due from the applicant in the current
10 tax year, without exemption.

11 (4) If the amount in subdivision (3) is greater than the amount in subdivision (2), subtract
12 the amount in subdivision (2) from the amount in subdivision (3).

13 (5) Determine the percentage increase in taxes by dividing the amount in subdivision (4)
14 by the amount in subdivision (2) and multiply the result by 100.

15 (6) Multiply the percentage increase under subdivision (5) by the amount under
16 subdivision (1), which shall be the proportionate addition to the amount of exemption allowed
17 under said clauses.

18 The total amount in subdivision (6) shall be added to the exemption in subdivision (1)
19 under said subsections (a) to (f), inclusive, and shall be newly calculated annually.