

HOUSE No. 2849

By Ms. Callahan of Sutton, petition of Jennifer M. Callahan and others relative to tax exemptions for certain paraplegic veterans. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Jennifer M. Callahan	James E. Timilty
Barbara A. L'Italien	Cleon H. Turner
John P. Fresolo	

In the Year Two Thousand and Seven.

AN ACT PROVIDING FOR AN EXEMPTION FOR CERTAIN PARAPLEGIC 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. Section 8A of Chapter 58 of the General Laws, as
2 appearing in the 2004 Official Edition, is hereby repealed.

1 SECTION 2. Section 5 of chapter 59 of the General Laws, as
2 appearing in the 2004 Official Edition, is hereby amended by
3 inserting after clause Twenty-second E the following clause:—
4 Twenty-second F, Real estate of soldiers and sailors and their
5 spouses who are legal residents of the Commonwealth and who are
6 veterans as defined in clause forty-three of Section seven of Chapter
7 four, and who according to the records of the Veterans Administra-
8 tion or of any branch of the armed forces of the United States are
9 paraplegics by reason of injury received while in such service and in
10 the line of duty, and who were domiciled in the Commonwealth for
11 at least six months prior to entering such service, or who have
12 resided in the Commonwealth for five consecutive years next prior
13 to date of filing for exemption under this clause, provided, that such
14 real estate is occupied as his domicile by such person; and provided
15 further, that if said property be greater than a single-family house,
16 then only that value of so much of said house as is occupied by said

17 person as his domicile shall be exempted. An exemption under this
18 clause shall continue unchanged for the benefit of the surviving
19 spouse after the death of such paraplegic veteran as long as the sur-
20 viving spouse of the qualified veteran shall remain an owner and
21 occupant of a domicile subject to the exemption.

22 No real estate shall be so exempt which the assessors shall
23 adjudge has been conveyed to such soldier or sailor to evade taxa-
24 tion.

25 Two thousand dollars of taxable value of this exemption or up to
26 the sum of one hundred and seventy-five dollars, whichever basis is
27 applicable, shall be borne by the city or town; the balance shall be
28 borne by the Commonwealth; and the state treasurer shall annually
29 reimburse the city or town for the amount of the tax which otherwise
30 would have been collected on account of this balance.

1 SECTION 3. Section 5 of Chapter 59 of the General Laws, as
2 appearing in the 2004 Official Edition, is hereby amended by
3 striking out, in line 796, the words “and twenty-second E” and
4 inserting in place thereof the following words:— , twenty-second E
5 and twenty-second F.

1 SECTION 4. Section 59 of Chapter 59 of the General Laws, as
2 appearing in the 2004 Official Edition, is hereby amended by
3 inserting, in line 42, after the words “Twenty-second E” the
4 following words:— , Twenty-second F.

1 SECTION 5. Section 4 of Chapter 73 of the acts of 1986 is hereby
2 amended by inserting after the words “Twenty-second E” the
3 following words: —, Twenty-second F.

1 SECTION 6. Section 4 of Chapter 73 of the acts of 1986 is hereby
2 amended by striking out the words “section eight A of chapter fifty-
3 eight” and inserting in place thereof the following words: — clause
4 Twenty-second F of Chapter fifty-nine.