

HOUSE No. 3053

By Mr. Naughton of Clinton, petition of Harold P. Naughton, Jr., and others relative to tax exemptions for veterans. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Harold P. Naughton, Jr.	Joseph R. Driscoll
Jennifer M. Callahan	Cleon H. Turner
Kevin G. Honan	Paul J. P. Loscocco
Frank I. Smizik	Christine E. Canavan
Michael F. Rush	Anne M. Gobi
Thomas M. Stanley	Thomas P. Kennedy
Colleen M. Garry	Jeffrey Davis Perry
Mary S. Rogeness	Elizabeth A. Poirier
Barbara A. L'Italien	Allen J. McCarthy
James E. Vallee	Denise Provost
Susan Williams Gifford	William C. Galvin

In the Year Two Thousand and Seven.

AN ACT RELATIVE TO TAX EXEMPTIONS 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. Section 5 of Chapter 59, as appearing in the 2004
2 Official Edition, is hereby amended by inserting the following after
3 clause twenty-second E:—

4 Twenty Second F, Real estate to the full amount of the taxable
5 valuation of real property of for honorably discharged veterans, as
6 defined Chapter 4, Section 7, 43rd clause of the general laws. Said
7 exemption shall be in effect for the first five calendar years after dis-
8 charge from the armed forces. Veterans qualifying under this clause
9 must have been domiciled in the Commonwealth for at least 6
10 months before entering service or 5 consecutive years next before
11 the date for filing for exemption under this clause.

12 Said veteran shall only qualify for exemption under this clause
13 once and no real estate tax exemption under this clause shall be con-
14 veyed to said veteran in order to evade taxation;

15 Provided further, that the full amount of this exemption shall be
16 borne by the Commonwealth, and the state treasurer shall annually
17 reimburse the city or town for the amount of the tax which otherwise
18 would have been collected for this exemption.

1 SECTION 2. Section 1 of Chapter 60a of the General Laws, as
2 appearing in the 2004 official edition, is hereby amended by
3 inserting the following after paragraph seven:—

4 The excise imposed by this section shall not apply to a motor
5 vehicle owned and registered by an honorably discharged veteran as
6 defined by Chapter 4, Section 7, 43rd clause of the General Laws.
7 Said exemption shall be in effect for the first five calendar years
8 after discharge from the armed forces. Veterans qualifying under
9 this clause must have been domiciled in the Commonwealth for at
10 least 6 months before entering service or 5 consecutive years next
11 before the date for filing for exemption under this clause.

12 Said veteran shall only qualify for exemption under this clause
13 once and no excise tax exemption under this clause shall be con-
14 veyed to said veteran in order to evade taxation;

15 Provided further, that the full amount of this exemption shall be
16 borne by the Commonwealth, and the state treasurer shall annually
17 reimburse the city or town for the amount of the tax which otherwise
18 would have been collected for this exemption.

19 The excise imposed by this section shall not apply to a motor
20 vehicle owned and registered by active duty military personnel sta-
21 tioned in the Commonwealth of Massachusetts;

22 Provided further, that the full amount of this exemption shall be
23 borne by the Commonwealth, and the state treasurer shall annually
24 reimburse the city or town for the amount of the tax which otherwise
25 would have been collected for this exemption.