

SENATE NO. 1645

AN ACT PROVIDING ADDITIONAL BENEFITS TO SURVIVORS OF CERTAIN PUBLIC SAFETY EMPLOYEES

*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 26 of chapter 31 of the General Laws, as appearing in the 2004 Official
2 Edition, is hereby amended by inserting after the word “officer”, in lines 45, 55 and 56, the
3 words:- or corrections officer.

4 SECTION 2. Said section 26 of said chapter 31, as so appearing, is hereby further amended by
5 inserting after the words “police service”, in lines 47 and 51, the words:- or service as a
6 corrections officer.

7 SECTION 3. Section 100A of chapter 32, as so appearing, is hereby amended by striking out,
8 in lines 8, 12, 24 and 25, the figure “\$100,000” and inserting in place thereof, in each instance,
9 the following figure:- \$200,000.

10 SECTION 4. Section 6 of chapter 62, as so appearing, is hereby amended by adding the
11 following 2 subsections:-

12 (m) Any owner of residential property located in the commonwealth who is the
13 surviving spouse, until remarried, of a police officer, firefighter or correctional officer killed in
14 the line of duty and who occupies the property as a domicile shall be allowed a credit against
15 taxes imposed on this property under chapter 59, but the credit shall not be available if the real
16 estate has been conveyed to the surviving spouse in order to evade taxation.

17 (n) Any owner of residential property located in the commonwealth who is a surviving
18 minor child of a police officer, firefighter or correctional officer killed in the line of duty and
19 who occupies the property as a domicile shall be allowed a credit against taxes imposed on this
20 property under chapter 59, but the credit shall not be available if the real estate has been
21 conveyed to the surviving child in order to evade taxation.