

# SENATE NO. 1709

## **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 of the General Laws is hereby amended by striking out the  
2 first paragraph of clause Twenty-second E, as appearing in the 2004 Official Edition, and  
3 inserting in place thereof the following paragraph:-

4 Real estate of any person who served in the armed forces whose last discharge was  
5 under honorable conditions, who are legal residents of the commonwealth, and who, as a result  
6 of disabilities contracted while in the armed services, have a disability rating of 100 per cent as  
7 determined by the Veterans Administration and are incapable of working, and who were  
8 domiciled in the commonwealth for at least 6 months prior to entering such service, or who  
9 have resided in the commonwealth for 5 consecutive years next prior to date of filing for  
10 exemption under this clause, to the amount of \$6,000 of the taxable valuation of real property or  
11 the sum of \$600, whichever would result in an abatement of the greater amount of actual taxes  
12 due, provided, that such real estate is occupied as his domicile by such person; and provided  
13 further, that the property be greater than a single-family house, then only that value of so much  
14 of said house as is occupied by said person as his domicile or a proportionate part of \$600,  
15 whichever would result in an abatement of the greater amount of actual taxes due, shall be  
16 exempted. An exemption under this clause shall continue unchanged for the benefit of the

17 surviving spouse after the death of such disabled veteran as long as the surviving spouse of the  
18 qualified veteran shall remain an owner and occupant of a domicile subject to the exemption.

19 SECTION 2. Section 1 of chapter 60A of the General Laws, as so appearing, is hereby  
20 amended by inserting after the word “eye”, in line 119, the following words:-

21 ; nor to a motor vehicle owned and registered to any person who as a result of disabilities  
22 contracted while in the armed forces has a disability rating of 100 per cent as determined by the  
23 Veterans Administration.