

SENATE NO. 1733

AN ACT RELATIVE TO TAXATION VETERANS & ACTIVE DUTY MILITARY PERSONNEL

*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 official edition, is hereby amended by
2 inserting the following after clause twenty-second E;

3 Twenty Second F, Real estate to the full amount of the taxable valuation of real property of for
4 honorably discharged veterans, as defined chapter 4, section 7, 43rd clause of the general laws. Said
5 exemption shall be in effect for the first five calendar years after discharge from the armed forces.

6 Veterans qualifying under this clause must have been domiciled in the commonwealth for at least 6
7 months before entering service or 5 consecutive years next before the date for filing for exemption
8 under this clause.

9 Said veteran shall only qualify for exemption under this clause once and no real estate tax exemption
10 under this clause shall be conveyed to said veteran in order to evade taxation;

11 Provided further, that the full amount of this exemption shall be borne by the commonwealth, and the
12 state treasurer shall annually reimburse the city or town for the amount of the tax which otherwise
13 would have been collected for this exemption.

14 Section 2. Section 1 of chapter 60a of the general laws, as appearing in the 2004 official edition, is
15 hereby amended by inserting the following after paragraph seven;

16 The excise imposed by this section shall not apply to a motor vehicle owned and registered by an
17 honorably discharged veteran as defined by chapter 4, section 7, 43rd clause of the general laws. Said

18 exemption shall be in effect for the first five calendar years after discharge from the armed forces.

19 Veterans qualifying under this clause must have been domiciled in the commonwealth for at least 6
20 months before entering service or 5 consecutive years next before the date for filing for exemption
21 under this clause.

22 Said veteran shall only qualify for exemption under this clause once and no excise tax exemption
23 under this clause shall be conveyed to said veteran in order to evade taxation;

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

27 The excise imposed by this section shall not apply to a motor vehicle owned and registered by active
28 duty military personnel stationed in the commonwealth of Massachusetts;

29 Provided further, that the full amount of this exemption shall be borne by the commonwealth, and the
30 state treasurer shall annually reimburse the city or town for the amount of the tax which otherwise
31 would have been collected for this exemption.