

# SENATE NO. 1741

## **AN ACT** SENIOR PROPERTY TAX CREDIT

*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. Subsection (k) of section 6 of chapter 62 of the General Laws, as so appearing, is hereby  
2 amended by striking out paragraph (2) and inserting in place thereof the following paragraph:—  
3 (2) An owner or tenant of residential property located in the commonwealth, who is 65  
4 years of age or older, who is not a dependent of another taxpayer and who occupies said  
5 property as his principal residence, shall be allowed a credit equal to the amount by  
6 which the real estate tax payment or the rent constituting real estate tax payment  
7 exceeds 8 per cent of the taxpayer's total income, but the credit shall not exceed \$1,000.