

SENATE NO. 1782

AN ACT RELATIVE TO THE SENIOR PROPERTY TAX CIRCUIT BREAKER LAW

*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 80 of chapter 127 of the Acts of 1999 is hereby amended by striking out
2 subsection (2) and inserting in place thereof the following subsection:-

3 (2) An owner of residential property located in the commonwealth, who receives Social
4 Security Retirement benefits or is 60 years of age or older, who is not a dependent of another
5 taxpayer and who occupies said property as his principle residence, shall be allowed a credit
6 equal to 50 per cent of the sum of the annual real estate tax plus the water sewer charges paid in
7 the tax year for which the credit is sought; a tenant of residential property , who receives Social
8 Security Retirement benefits or is 60 years of age or older, who is not a dependent of another
9 taxpayer and who occupies said property as his principle residence, shall be allowed a credit
10 equal to rent constituting real estate tax payments.

11 SECTION 2. Said section 80, as so appearing, is hereby further amended by inserting
12 after subsection (9) the following new subsection:-

13 (10) The income limits enumerated pursuant to subsection (2) of this section shall be
14 adjusted on an annual basis to reflect the annual CPI.

15 SECTION 3. This Act shall take effect on January 1, 2007