

# SENATE NO. 1784

## **AN ACT** RELATIVE TO THE REDUCTION OF LOCAL PROPERTY TAX AND EXCISE TAX FOR CERTAIN DISABLED VETERANS OF WORLD WAR II AND THE KOREAN WAR

*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. Chapter fifty-nine is amended by adding the following Section 5L:  
2 Section 5L. In any city or town which accepts the provisions of this section, the board of  
3 selectmen of a town or in a municipality having a town council form of government, the town  
4 council, or the mayor with the approval of the city council in a city may establish a program to  
5 allow persons who are honorably discharged Veterans of World War II or the Korean War and  
6 are disabled by lung cancer, emphysema, or other smoking-related illness to receive a reduction  
7 of up to thirty-three percent per annum in the real property tax obligations and/or excise tax  
8 obligations of such person on his tax bills, so as to afford such persons funds for health-related  
9 expenses. Any reduction so provided shall be in addition to any exemption or abatement to  
10 which any such person is otherwise entitled. It shall be the responsibility of the city or town to  
11 maintain a record for each taxpayer including, but not limited to, the total amount by which the  
12 real property tax has been reduced and to provide a copy of such record to the assessor in order  
13 that the actual tax bill reflect the reduced rate. A copy of such record shall also be provided to  
14 the taxpayer prior to the issuance of the actual tax bill. Such cities and towns shall have the  
15 power to create local rules and procedures for implementing this section in any way consistent  
16 with the intent of this section.

17 In no instance shall the amount by which a person's property tax and/or excise tax liability is  
18 reduced be considered income, wages or employment for the purposes of taxation as provided in  
19 chapter 62, for the purposes of withholding taxes as provided in chapter 62B, for the purposes  
20 of unemployment insurance as provided in chapter 151, for the purposes of workers'  
21 compensation as provided in chapter 152 or any other applicable provisions of the General  
22 Laws.

23 On or before July 15 of each year, the Treasurer of the city or town that has accepted this  
24 provision shall certify to the Department of Revenue the total dollar amount by which said  
25 property taxes and excise taxes have been so reduced in the city or town for the prior tax year by  
26 virtue of reductions made pursuant to this section. On or before September 1 of each year, each  
27 such city and town shall, subject to appropriation, be reimbursed such amounts from the  
28 Tobacco Settlement Fund as defined in section 2XX of chapter 29 and any other monies from  
29 settlements with the Tobacco Industry.