

SENATE NO. 1809

AN ACT TO PROVIDE A PROPERTY TAX CREDIT TO SURVIVING SPOUSES OF CERTAIN PUBLIC SAFETY 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. Chapter 59 of the General Laws is hereby amended by adding, after Section 5K
2 the following new section: -

3 SECTION 5L. Property Tax Credit for Surviving Spouse of Fire, Rescue, Police or Emergency
4 Medical Service Personnel

5 Section 5L. In any city or town which accepts the provisions of this section, the board of
6 selectmen of a town or in a municipality having a town council form of government, the town
7 council or the mayor with approval of the city council in a city shall, for a dwelling owned by a
8 public safety officer in said municipality, provide a reduction on the real property tax
9 obligations of the surviving spouse of said public safety officer who has died as a result of the
10 performance of, or as a result of, his/her duty while in the active service of a fire, police, rescue
11 or emergency medical service. Said reduction shall not exceed \$1000 in a given tax year and
12 shall be for a duration of not more than 5 years.

13 SECTION 2. For the purposes of this section, the following words shall, unless the context
14 clearly requires otherwise, have the following meanings: -

15 “Dwelling” shall mean the lot and structures necessary to use the real property as a residence.

16 “Public Safety Officer” shall mean anyone employed in active duty as a fire, police, rescue or
17 emergency medical service worker.

18 “Surviving spouse” shall mean a man or woman married to the public safety officer, who has
19 not remarried and continues to reside in the original dwelling.