

HOUSE No. 67

Accompanying the fourth recommendation of the Department of Elder Affairs (House, No. 63). Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Nine.

AN ACT ALTERING THE AGE REQUIREMENT FOR PROPERTY TAX EXEMPTIONS.

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. Clause 41 of section 5 of chapter 59, as most
2 recently amended by St. 1977, c. 967, is hereby amended by striking
3 out in lines 3 and 4 the words "... of a person who has reached his
4 seventieth birthday prior to the fiscal year for which the abatement
5 is sought..." and inserting in place thereof the following: "... of a
6 person who is seventy years of age or older..."

1 SECTION 2. Clause 41 of section 5 of chapter 59 is further
2 amended by striking out in lines 7, 8 and 9, the words "... of a
3 person who has reached his seventieth birthday prior to the fiscal
4 year for which an abatement is sought..." and inserting in place
5 thereof the following: "... of a person who is seventy years of age or
6 older..."

