

HOUSE No. 4401

By Mr. DiMasi of Boston, petition of Salvatore F. DiMasi for legislation to provide that property tax decreases be passed on to renters. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Two.

AN ACT PROPERTY TAX DECREASES PASSED ON TO RENTERS.

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 21C of chapter 59 of the General Laws as recently enacted
- 2 by chapter 580 of the acts of 1980 is hereby amended by adding the
- 3 following paragraph: —
- 4 (6) All landlords or residential real estate shall refund to their
- 5 respective tenants the amount of any decrease from the real estate
- 6 tax immediately preceding it in any real estate tax levied during the
- 7 terms of the tenancy provided that said refund shall not exceed that
- 8 proportion of the decrease as the unit occupied by the tenant bears
- 9 to the whole of the real estate so taxed.

HOUSE OF REPRESENTATIVES

COMMITTEE ON THE BUDGET

REPORT

ON THE BUDGET

FOR THE FISCAL YEAR 1972

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