

# HOUSE . . . . . No. 1845

By Mr. McCarthy of Peabody, petition of Peter C. McCarthy, Henry J. O'Donnell, III and Robert E. Cahill for legislation to provide for joint tenants to receive a proportionate share of exemptions from taxes allowable for certain elderly persons. Taxation.

## The Commonwealth of Massachusetts

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

AN ACT TO PROVIDE FOR BOTH JOINT TENANTS TO RECEIVE THEIR PROPORTIONATE SHARE OF AN EXEMPTION FOR CERTAIN ELDERLY PERSONS.

*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 Forty-first of section 5 of chapter 59 of  
2 the General Laws, as most recently amended by chapter 728 of  
3 the acts of 1966, is hereby amended by inserting in line 30,  
4 after the word "dollars" the following words: – and provided,  
5 further, that no exemption shall be denied to any applicant  
6 otherwise qualified for the reason that another joint tenant or  
7 tenant in common receives a proportion of the total exemp-  
8 tion.

1 SECTION 2. This act shall apply to taxes assessed for the  
2 calendar year nineteen hundred and seventy and thereafter.

The Commission on the

In the Year One

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