

SENATE . . . . . No. 981

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By Mr. Kelly, a petition of James A. Kelly, Jr., for legislation to grant real estate tax exemptions to paraplegics. Taxation.

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*The Commonwealth of Massachusetts*

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In the year One Thousand Nine Hundred and Seventy-Two.

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AN ACT GRANTING REAL ESTATE TAX EXEMPTIONS TO PARAPLEGICS.

*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. Section 5 of chapter 59 of the General Laws is  
2 hereby amended by striking out clause Thirty-seven, as most  
3 recently amended by section 1 of chapter 179 of the acts of  
4 1970, and inserting in place thereof the following clause:—

5 Thirty-seventh, Real property, to the amount of four thous-  
6 and dollars, or the sum of three hundred and fifty dollars,  
7 whichever would result in an abatement of the greater amount  
8 of actual taxes due of a blind or paraplegic person who is a  
9 legal resident of the commonwealth, whether such property  
10 be owned by him separately or jointly or as a tenant in com-  
11 mon; provided, that such property is occupied by such person  
12 as his domicile. No real property shall be so exempt which  
13 has been conveyed to such blind or paraplegic person to evade  
14 taxation.

1 SECTION 2. This act shall be applicable to taxes levied for  
2 the year nineteen hundred and seventy-two and subsequent  
3 years.

By the title a portion of section 1, chapter 1, of the laws of 1871, and the words "and the laws of 1871" are hereby amended to read "and the laws of 1871 and 1872."

### The Community of Massachusetts

In the year One Thousand Nine Hundred and Seventy-two

An Act concerning the estate and the property of a person who is

deceased, and by the authority of the court, as follows:

1. Section 1, section 2 of chapter 10 of the General Laws is hereby amended by striking out clause Third—namely, as most nearly amended by section 1 of chapter 10 of the laws of 1871 and inserting in place thereof the following clause:—

3. Third—namely, that property to the extent of four thousand dollars or the sum of four hundred and fifty dollars, whichever would result in an abatement of the greatest amount of estate taxes due of a kind or particular person who is a decedent of the community, whether such property is owned by him separately or jointly or as a tenant in common, provided that such property is owned by such person in his lifetime. The real property shall be an estate which has been conveyed to such kind or particular person to death.

2. Section 2 of this act shall be applicable to taxes levied for the year nineteen hundred and seventy-two and subsequent years.