

By Mr. Rushing of Boston (by request), petition of Robert F. Jakubowicz relative to increasing state reimbursement for real estate tax abatements for the elderly, increasing the Social Security deduction from income requirements and mandating full reimbursement by the state for all such taxes abated. Taxation.

The Commonwealth of Massachusetts

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

AN ACT INCREASING THE COMMONWEALTH'S REIMBURSEMENT FOR REAL ESTATE TAX ABATEMENTS FOR THE ELDERLY; INCREASING THE SOCIAL SECURITY DEDUCTION FROM INCOME REQUIREMENTS; AS WELL AS MANDATING FULL REIMBURSEMENT BY THE STATE FOR ALL SUCH TAXES ABATED.

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, section 5, chapter 59 of the
2 General Laws is hereby amended by striking out the last
3 paragraph thereof, and inserting in place thereof: — The
4 commonwealth shall reimburse cities and towns for all taxes
5 abated under this clause.

1 SECTION 2. Clause Forty-First, section 5, chapter 59 of the
2 General Laws is hereby amended by striking out the phrase "an
3 amount equivalent to the minimum payment then payable under
4 said federal social security law, as determined by the commissioner
5 of revenue, to a retired worker seventy years of age or over, if
6 the applicant is unmarried, or to a retired worker or spouse, both
7 of whom are seventy years of age or over, if the applicant is
8 married;" and inserting in place thereof the following: — The
9 actual amount paid under said federal social security law in the
10 said preceding year to the applicant or to the applicant and
11 spouse;.

1 SECTION 3. Clause forty-first B, section 5, chapter 59 of the
2 General Laws is hereby amended by striking out the phrase “an
3 amount equivalent to the minimum payment then payable under
4 said federal social security law, as determined by the commissioner
5 of revenue, to a retired worker seventy years of age or older, if
6 the applicant is unmarried or to a retired worker and spouse, both
7 of whom are seventy years of age or over, if the applicant is
8 married;” and inserting in place thereof the following: — The
9 actual amount paid under said federal social security law in the
10 said preceding year to the applicant or to the applicant and
11 spouse;.

1 SECTION 4. Clause forty-first, section 5, chapter 59 of the
2 General Laws is hereby amended by striking out the phrase “an
3 amount equivalent to the minimum payment then payable under
4 said social security law, as determined by the commissioner of
5 revenue, to a retired worker seventy years of age or older, if the
6 applicant is unmarried, or t a retired worker and spouse, both of
7 whom are seventy years of age or older, if the applicant is
8 married;” and inserting in place thereof the following: — “The
9 actual amount paid under said federal social security law in the
10 preceding year to the applicant or to the applicant and spouse;”.

1 SECTION 5. Clause Forty-first B, section 5, chapter 59 of the
2 General Laws is hereby amended by striking out the last sentence
3 thereof and inserting therefor the following: — In those cities and
4 towns which accept the provisions of this clause, the provisions
5 of clause Forty-first shall not be applicable. The Commonwealth
6 shall reimburse cities and towns for all taxes abated under this
7 clause.

1 SECTION 6. Clause Forty-first C, section 5, chapter 59 of the
2 General Laws is hereby amended by striking out the last sentence
3 thereof and inserting therefor the following: — In those cities and
4 towns which accept the provisions of this clause, the provisions
5 of clauses Forty-first and Forty-first B shall not be applicable. The
6 Commonwealth shall reimburse cities and towns for all taxes
7 abated under this clause.