

By Mr. Lambert of Fall River, petition of the Vietnam Veterans of America relative to increasing estate tax exemptions for certain disabled veterans and the families of such veterans. Taxation.

The Commonwealth of Massachusetts

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

AN ACT INCREASING REAL ESTATE TAX EXEMPTIONS FOR CERTAIN
DISABLED VETERANS AND THEIR FAMILIES.

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 twenty-second of section 5 of chapter 59
2 of the General Laws, as appearing in the 1988 Official Edition, is
3 hereby amended by striking out, in line 456, the word "two" and
4 insert in place thereof the word:— fifty; and by striking out, in
5 lines 456 and 457, the words "one hundred and seventy-five" and
6 inserting in place thereof the words:— five hundred.

1 SECTION 2. Clause twenty-second A of said section 5 of said
2 chapter 59, as so appearing, is hereby amended by striking out, in
3 line 564, the word "four" and inserting in place thereof the
4 word:— seventy; and by striking out, in line 535, the words "three
5 hundred and fifty" and inserting in place thereof the words:—
6 seven hundred.

1 SECTION 3. Clause twenty-second B of said section 5 of said
2 chapter 59, as so appearing, is hereby amended by striking out, in
3 line 572, the word "eight" and inserting in place thereof the
4 words:— one hundred; and by striking out, in line 573, the words
5 "seven hundred" and inserting in place thereof the words:— one
6 thousand.

1 SECTION 4. Clause twenty-second C of said section 5 of said
2 chapter 59, as so appearing, is hereby amended by striking out, in

3 line 606, the word “ten” and inserting in place thereof the
4 words:— one hundred ten; and by striking out, in line 607, the
5 words “eight hundred and seventy-five” and inserting in place
6 thereof the words:— one hundred ten thousand.

1 SECTION 5. Clause twenty-second D of said section 5 of said
2 chapter 59, as so appearing, is hereby amended by striking out, in
3 line 628, the word “two” and inserting in place thereof the
4 word:— fifty; and by striking out, in lines 629 and 630, the words
5 “one hundred and seventy-five” and inserting in place thereof the
6 words:— five hundred.

1 SECTION 6. Clause twenty-two E of said section 5 of said
2 chapter 59, as so appearing, is hereby amended by striking out, in
3 line 653, the word “six” and inserting in place thereof the
4 words:— one hundred.

1 SECTION 7. Said section 5 of said chapter 59, as so appearing,
2 is hereby further amended by adding at the end thereof the
3 following clause:—

4 Fifty-first, Real Estate, to the total taxable valuation shall be
5 exempt from taxes under the provisions of this chapter for para-
6 plegic veterans defined in section six B of chapter one hundred
7 fifteen.