

# HOUSE . . . . . No. 2817

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By Mr. Johnston of Marshfield, petition of Philip W. Johnston that provision be made for a tax exemption for persons sixty-five years of age or older from that portion of the tax rate relating to school costs. Taxation.

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## The Commonwealth of Massachusetts

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

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AN ACT PROVIDING FOR A TAX EXEMPTION FOR PERSONS SIXTY-FIVE YEARS OF AGE OR OLDER FROM THAT PORTION OF THE TAX RATE RELATING TO SCHOOL COSTS.

*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 5 of chapter 59 of the General Laws is hereby amended  
2 by inserting after clause forty-first A the following new clause: —  
3 Forty-first B, Real property to an amount determined as here-  
4 inafter provided, of a person sixty-five years of age or over and  
5 occupied by him as his domicile, of a person who owns the same  
6 jointly with his spouse, either of whom is sixty-five years of age or  
7 over, and occupied as their domicile, to the amount of the propor-  
8 tion of the tax rate as is allocated for school expenditures, per  
9 thousand dollars, multiplied by the total assessment of said proper-  
10 ty; provided however, that the provisions of this section shall not  
11 be applicable to any person who has a student in a public school.

