

By Ms. Amick, a petition (accompanied by bill, Senate, No. 1560) of Carol C. Amick and David R. Flannery for legislation to allow communities to provide a property tax exemption for emergency medical technicians and call firefighters. Taxation.

The Commonwealth of Massachusetts

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

AN ACT ALLOWING COMMUNITIES TO PROVIDE A PROPERTY TAX EXEMPTION FOR EMERGENCY MEDICAL TECHNICIANS AND CALL FIREFIGHTERS.

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
2 amended by inserting after clause forty third the following
3 paragraph: —

4 Forty third A. Any city or town which does not maintain
5 a full time fire and emergency ambulance service may sub-
6 mit the following question to the voters at a regular municipi-
7 pal election:

8 “Shall the (city or town) exempt the real estate of Emer-
9 gency Medical Technicians and call firefighters from taxa-
10 tion to the amount of of the taxable valuation
11 of real property or the sum of , whichever would
12 result in an abatement of the greater amount of actual taxes
13 due; provided that such real estate is owned and occupied
14 by such Emergency Medical Technicians and call firefighters
15 as their domicile in the municipality which they serve?”

16 If a majority of those votes cast are in the negative, then
17 the city or town in question shall be exempt from compliance
18 with the provisions of this chapter. If a majority of votes
19 cast are in the affirmative, then the provisions of this chap-
20 ter shall remain in full force and effect.

The Commission on the Judiciary

of the State of New York

REPORT OF THE COMMISSION ON THE JUDICIARY

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