

OFFERED BY COUNCILOR ED FLYNN



CITY OF BOSTON

IN THE YEAR TWO THOUSAND TWENTY SIX

**RESOLUTION IN SUPPORT OF PROPOSED STATE
LEGISLATION ON TAX RELIEF**

WHEREAS, A state tax relief package sponsored by State Senator Nick Collins and other state senators was passed by the Massachusetts State Senate on January 15th - legislation which aims to protect our seniors, veterans, small businesses, families and long-time residents during these challenging economic times. These bills must pass the Massachusetts House of Representatives and be signed by the Governor in order for the City of Boston to then opt-in to these local options; *and*

WHEREAS, S.2899, An Act to prevent property tax bill shocks, gives cities and towns the ability to protect taxpayers from the shock of an extraordinarily high tax bill in a year when the community's residential property tax levy is rising by more than 10%. If the City of Boston opts-in to the legislation, eligible residents could receive a tax credit to reduce the impact of higher third- and fourth-quarter tax bills. Eligible groups include homeowners age 65 and older, MassHealth enrollees, and households with children under 6, with an amendment allowing cities and towns to extend eligibility to families with children under 18; *and*

WHEREAS, Additionally, working families and taxpayers who already receive a local residential tax exemption could be able to receive additional relief through a rebate if cities and towns opt-in to the local option contained in S.2900, An Act relative to municipal tax relief, sponsored by Massachusetts State Senator Nick Collins. If adopted, the City of Boston would be able to set eligibility on assets, income, and other factors to provide working families and households further tax relief, with the possible exemption being raised from \$500 to \$1,500; *and*

WHEREAS, S.2901, An Act relative to senior property tax deferral, expands eligibility for the Senior Property Tax Deferral by reducing the state residency requirement from 10 to 7 years and provides families more time to manage deferred taxes after a senior passes away. The bill, approved 37-0 in the Senate, also extends these protections to active-duty service members through an adopted amendment; *and*

WHEREAS, S.2902, An Act authorizing the establishment of a mean tested senior citizen property tax exemption, creates a statewide opt-in program that also provides local governments with the ability to provide property tax exemptions for seniors, and builds on the recently increased Senior Circuit Breaker; *and*

WHEREAS, Moreover, S.1948, An Act relative to veteran property tax work-off, strengthens targeted property tax relief for veterans and eligible spouses by allowing municipalities to offer up to \$2,000 per year in tax reductions in exchange for volunteer service, up from the current \$1,500 cap. The Senate approved the bill unanimously, 38–0; **NOW, THEREFORE BE IT**

RESOLVED: That the Boston City Council supports the proposed state legislation on tax relief

Filed on: February 2, 2026