

# SENATE . . . . No. 330

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To accompany the petition of George T. Resberry and others for legislation to provide changes in the laws relative to the taxation of certain property. Taxation.

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## The Commonwealth of Massachusetts

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In the Year One Thousand Nine Hundred and Thirty-Six.

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An Act providing Certain Changes in the Laws relative to the Taxation of Certain Property.

*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. Section five of chapter fifty-nine  
2 of the General Laws is hereby amended by insert-  
3 ing at the end thereof a new paragraph, numbered  
4 "Thirty-sixth", to read as follows:— Thirty-  
5 sixth. All land within the commonwealth, and  
6 all buildings and other things erected thereon or  
7 affixed thereto.

1 SECTION 2. Chapter sixty-two of the General  
2 Laws is hereby amended by inserting after sec-  
3 tion two the following:—

4 *Section 2A.* Income from real estate shall be  
5 taxed as follows:

6 (a) Business and rentable property at six  
7 per cent of the gross.

8 (b) Income from all other real estate at the  
9 rate of six per cent of its value as assessed, under  
10 the provisions of chapter fifty-nine of the General  
11 Laws, by the assessors of the city or town wherein  
12 such property is located.

13 (c) All owners of business and rentable prop-  
14 erty shall, on or before March first in each year,  
15 make return, under oath, to the boards of assess-  
16 ors of the city or town wherein such property is  
17 located, of the gross cash income thereof, and  
18 said assessors shall thereupon determine the  
19 amount of the tax and transmit the same to the  
20 tax collector for collection. Any owner of prop-  
21 erty described in this section, or any agent or  
22 employee of such owner, who makes a false  
23 return of the gross cash income of such property  
24 shall be punished by a fine of not less than five  
25 hundred dollars.

26 (d) All taxes collected from real estate under  
27 the provisions of this act shall be collected by  
28 the tax collector of the city or town wherein said  
29 real estate is located and shall be paid over to  
30 the city or town treasurer and retained by said  
31 city or town.