

HOUSE No. 186

By Messrs. Lobel of Boston and Jordan of Revere, petition of Louis Lobel and Peter J. Jordan for the taxation temporarily of the property of colleges where more than thirty-five per cent of the students have no domicile in the Commonwealth. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Forty-Seven.

AN ACT PROVIDING TEMPORARILY FOR THE TAXATION OF THE PROPERTY OF COLLEGES WHEREAT MORE THAN THIRTY-FIVE PER CENT OF THE STUDENTS HAVE NO DOMICILE IN THIS COMMONWEALTH.

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. No college in this commonwealth
2 shall be entitled to exemption from taxation under
3 section five of chapter fifty-nine of the General Laws
4 in any year during which more than thirty-five per
5 cent of the students enrolled thereat have no domicile
6 in this commonwealth.

1 SECTION 2. The head of each college in this com-
2 monwealth shall, on or before November first in each
3 year, file with the assessors of the city or town wherein

4 such college is located a statement of the total number
5 of students enrolled thereat and the number thereof
6 who have no domicile in this commonwealth.

1 SECTION 3. This act shall not be operative after
2 December thirty-first, nineteen hundred and fifty-one.