

HOUSE . . . No. 634

By Mr. Enright of Pittsfield, petition of Robert T. Capeless (mayor of Pittsfield) for repeal of the personal property tax on household goods and effects. Taxation.

The Commonwealth of Massachusetts

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

AN ACT REPEALING THE PERSONAL PROPERTY TAX ON HOUSEHOLD GOODS AND EFFECTS.

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 striking out clause Twentieth, as amended
3 by chapter 310 of the acts of 1947, and inserting in
4 place thereof the following:—

5 Twentieth, The wearing apparel, farming utensils,
6 cash on hand and household furniture and effects of
7 every person and the tools of his trade if a mechanic,
8 to any amount; and to an amount not exceeding a
9 total value of one thousand dollars in respect to boats,
10 fishing gear and nets owned and actually used by him
11 in the prosecution of his business if engaged exclusively
12 in commercial fishing. The household furniture and
13 effects of any person so exempted shall include jewelry
14 plate, works of art, musical instruments, radios and
15 garage or stable accessories, in storage in a public

16 warehouse kept and maintained under chapter one
 17 hundred and five or used or commonly kept in or about
 18 the dwelling of which he is the owner of record or for
 19 the use of which he is obligated to pay rent, and which
 20 is the place of his domicile.

The Commission of General Services

is the first General Service Commission

its jurisdiction and powers shall be as follows:

It shall be the duty of the Commission to investigate and report to the Governor and the Legislature on the efficiency of the State Government.

Section 1 of chapter 111 of the laws of 1947, which reads: "The Commission shall be composed of five members, one of whom shall be the Governor, and four shall be appointed by the Governor."

Section 2 of chapter 111 of the laws of 1947, which reads: "The Commission shall have the honor and respect of a cabinet officer."

Section 3 of chapter 111 of the laws of 1947, which reads: "The Commission shall have the right to call upon any State official for information and to require the production of any papers or records in his possession."

Section 4 of chapter 111 of the laws of 1947, which reads: "The Commission shall have the right to hold public hearings and to receive testimony from any person who may be interested in the matters under investigation."

Section 5 of chapter 111 of the laws of 1947, which reads: "The Commission shall have the right to make recommendations to the Governor and the Legislature on any matter within its jurisdiction."