

HOUSE No. 1916

By Messrs. Tanner of Reading and White of Woburn, petition of Frank D. Tanner and Malcolm S. White for the repeal of the tax on personal property, household goods and effects. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Two.

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
2 hereby amended by striking out clause twentieth, as
3 amended by section 1 of chapter 640 of the acts of
4 1951, and inserting in place thereof the following:—
5 Twentieth, The wearing apparel, farming utensils,
6 cash on hand, and household furniture, furnishings,
7 and effects of every person and the tools of his trade
8 if a mechanic, to any amount; and to an amount not
9 exceeding a total value of one thousand dollars in re-
10 spect to boats, fishing gear, and nets owned and actu-
11 ally used by him in the prosecution of his business if
12 engaged exclusively in commercial fishing. The terms
13 "household furniture, furnishings, and effects of every
14 person" shall, without limiting the generality thereof,
15 include such articles as jewelry, plate, works of art,

16 musical instruments, radios, television sets, appli-
17 ances, garage or stable accessories, in storage in a
18 public warehouse kept and maintained under chapter
19 one hundred and five or used or commonly kept in or
20 about the dwelling of which he is the owner of record
21 or for the use of which he is obligated to pay rent, and
22 which is the place of his domicile.