

HOUSE . . . . No. 2743

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**The Commonwealth of Massachusetts**

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HOUSE OF REPRESENTATIVES, April 20, 1954.

The committee on Taxation, to whom were referred the petition (accompanied by bill, Senate, No. 540) of the Massachusetts Council of Retail Merchants and Retail Board of Trade of Boston, by Daniel Bloomfield, William W. Jenness and Silvio O. Conte for legislation relative to the taxation of tangible personal property of certain corporations, and the petition (accompanied by bill, House, No. 1775) of Charles F. Holman relative to exemption from taxation of certain personal property owned by domestic and foreign business corporations, report the accompanying bill (House, No. 2743).

For the committee,

HOLLIS M. GOTT.

## The Commonwealth of Massachusetts

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

AN ACT FURTHER DEFINING THE MEANING OF THE TERM  
“MACHINERY USED IN THE CONDUCT OF THE BUSINESS”  
FOR CERTAIN TAX PURPOSES.

*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. Clause Sixteenth of section 5 of chap-  
2 ter 59 of the General Laws, as most recently amended  
3 by section 28 of chapter 654 of the acts of 1953, is  
4 hereby further amended by inserting after the word  
5 “trade” in line 31, as appearing in section 1 of chap-  
6 ter 232 of the acts of 1952, the words:—or any  
7 personal property directly used in the receipt, storage  
8 or shipment of goods or in the air-conditioning of  
9 premises or in any purchasing, selling, accounting or  
10 administrative function.

1 SECTION 2. This act shall take effect as of Jan-  
2 uary first, nineteen hundred and fifty-four.