

By Mrs. Koplow of Brookline, petition of Freyda P. Koplow for a legislative amendment to the Constitution providing that a city or town may waive the levying of taxes on new commercial buildings for a certain period of time. Constitutional Law.

The Commonwealth of Massachusetts

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

PROPOSAL FOR A LEGISLATIVE AMENDMENT TO THE CONSTITUTION PROVIDING THAT A CITY OR TOWN MAY WAIVE THE LEVYING OF TAXES ON CERTAIN NEW COMMERCIAL BUILDINGS FOR A CERTAIN PERIOD OF TIME.

1 A majority of all the members elected to the Senate and House
2 of Representatives, in joint session, hereby declares it to be
3 expedient to alter the Constitution by the adoption of the fol-
4 lowing Article of Amendment, to the end that it may become a
5 part of the Constitution [if similarly agreed to in a joint session
6 of the next General Court and approved by the people at the
7 state election next following]:

8 ARTICLE OF AMENDMENT.

9 Article 36 of the Constitution is hereby amended by adding
10 at the end thereof the following:—

11 The levying of taxes on real estate may be waived by a city
12 or town on new commercial property which is constructed on
13 land which has been designated as a renewal or redevelopment
14 or rehabilitation area by said city or town. Said waiver shall
15 be applicable for a period of two years from the date of the
16 completion of the commercial building whenever ten or more
17 persons are employed. The levying of taxes on said new com-
18 mercial buildings may be further waived in an amount equal to
19 fifty per cent of the assessed valuation of said property for a
20 period of three years next following the two year period as
21 aforesaid.

The Commission on the

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