

By Mr. Quinn of Boston, petition of John J. Devlin relative to the exemption from assessment of taxes of shelters erected for the protection against enemy attacks. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE EXEMPTION FROM ASSESSMENT OF SHELTERS TO PROTECT AGAINST THE EFFECTS OF ENEMY ATTACK.

1 *Whereas*, The deferred operation of this act would tend to
2 defeat its purpose which is to encourage the private construc-
3 tion of shelters against the effects of enemy attack, therefore it
4 is declared to be an emergency law, effective immediately in
5 the interest of the public safety.

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, as last amended,
2 is hereby further amended by adding at the end thereof the fol-
3 lowing exemption: —

4 *Shelters for protecting against Enemy Attack.* — Thirty-ninth,
5 Shelters for the protection of occupants thereof against the
6 effects of enemy attack, provided, that said shelters meet ap-
7 plicable standards for shelter construction established from time
8 to time in Technical Bulletins on Shelter Construction by the
9 Government of the United States acting through its office of
10 Civil and Defense Mobilization; and provided, further, that to
11 the extent any such shelter may be capable of use for a purpose
12 other than protection against the effects of enemy attack, it
13 shall not be exempt from taxation.

By the Speaker, Thomas H. Benton, of Missouri, in the Senate Chamber, on the 15th day of March, 1820, before the Senate of the United States, in the presence of the Senate of the United States, and of the Senate of the United States.

THE CONSTITUTIONALITY OF MISSOURI

IN THE SENATE OF THE UNITED STATES, FEBRUARY 20, 1820.

1. The Constitution of the United States, in the Senate Chamber, on the 15th day of March, 1820, before the Senate of the United States, in the presence of the Senate of the United States, and of the Senate of the United States.

2. The Constitution of the United States, in the Senate Chamber, on the 15th day of March, 1820, before the Senate of the United States, in the presence of the Senate of the United States, and of the Senate of the United States.

3. The Constitution of the United States, in the Senate Chamber, on the 15th day of March, 1820, before the Senate of the United States, in the presence of the Senate of the United States, and of the Senate of the United States.

4. The Constitution of the United States, in the Senate Chamber, on the 15th day of March, 1820, before the Senate of the United States, in the presence of the Senate of the United States, and of the Senate of the United States.

5. The Constitution of the United States, in the Senate Chamber, on the 15th day of March, 1820, before the Senate of the United States, in the presence of the Senate of the United States, and of the Senate of the United States.

6. The Constitution of the United States, in the Senate Chamber, on the 15th day of March, 1820, before the Senate of the United States, in the presence of the Senate of the United States, and of the Senate of the United States.

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