
By Mr. Ward, a petition of Joseph D. Ward and other members of the General Court for legislation relative to the exemption from taxation of certain property used for the abatement or prevention of water pollution. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-Six.

AN ACT RELATIVE TO THE EXEMPTION FROM TAXATION OF CERTAIN PROPERTY USED FOR THE ABATEMENT OR PREVENTION OF WATER POLLUTION.

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 Thirty-ninth of section 5 of chapter 59 of
2 the General Laws, added by chapter 539 of the acts of 1961,
3 is hereby amended by striking out, in lines 3 and 4, the words
4 "or pollution of any stream, pond, lake, tidal water or flats".

1 SECTION 2. Said section 5 of said chapter 59 is hereby
2 amended by adding the following clause: — Forty-fourth,
3 Any structure, building, device, appliance, machinery, or
4 other equipment, whether consisting of real or personal prop-
5 erty, or a combination of both, which is constructed, installed
6 or placed in operation by any person, firm or corporation,
7 wholly or partly, for the primary purpose of eliminating in-
8 dustrial waste, or reducing such waste to a level of toxicity that
9 it is not injurious to fish, fowl or animal life or aquatic vegeta-
10 tion, and thereby abating or preventing the pollution of the
11 waters of the commonwealth. No exemption shall be granted
12 under this clause unless the director of the division of water
13 control in the department of natural resources certifies to the
14 assessors of the city or town involved that such structure, build-
15 ing, device, appliance, machinery, or other equipment is effec-
16 tive in eliminating or reducing pollution to an acceptable level.
17 If any such structure, building, device, appliance, machinery,
18 or other equipment is used solely and in its entirety for the

19 elimination or control of water pollution, the exemption
20 granted hereunder shall be total; if only a portion of such
21 structure, building, device, appliance, machinery, or other
22 equipment be utilized for the purpose of elimination or control
23 of pollution, the tax exemption shall be determined as follows:
24 for structures and buildings, the tax exemption granted shall
25 be determined to be such ratio as the area or volume, as ap-
26 plicable, devoted solely to pollution control is to the entire area
27 or volume; for devices, appliances, machinery, or other equip-
28 ment the tax exemption granted shall be determined to be such
29 ratio as the operating time devoted solely to pollution control
30 is to the total operating time.