

# HOUSE . . . . . No. 5769

By Mr. Ronayne of Canton (by request), petition of James J. Heggie, Jr., that owners of golf courses be granted an abatement from real estate taxes. Taxation.

## The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Three.

### AN ACT PROVIDING FOR A CERTAIN ABATEMENT OF REAL ESTATE TAXES FOR THE OWNERS OF GOLF COURSES.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Notwithstanding any provision of law to the contrary, any  
2 owner of land on which a golf course is located shall be entitled  
3 to an abatement of one-half of the real estate tax assessed to him;  
4 provided, however, that if such golf course ceases to be used as  
5 such and is developed for other purposes, the whole of the tax  
6 abatement so received shall be paid to the city or town which  
7 granted the same.

...of the ...

# HOUSE

No. 5789

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## The General Assembly of the State of New York

In the Year One Thousand Nine Hundred and Twenty-Six

AN ACT TO AMEND THE LAW RELATIVE TO THE TAXES TO BE PAID FOR THE OWNERS OF GOLF COURSES.

Enacted by the Senate and Assembly at the State Capitol, Albany, on the 15th day of March, 1926.

1. That the following provisions of law in the chapter of laws of the State of New York, entitled "The Tax on the Income of the State of New York," shall be amended to read as follows:
2. Section of law on which a golf course is located shall be entitled "The Tax on the Income of the State of New York."
3. Section of law on which a golf course is located shall be entitled "The Tax on the Income of the State of New York."
4. Section of law on which a golf course is located shall be entitled "The Tax on the Income of the State of New York."
5. Section of law on which a golf course is located shall be entitled "The Tax on the Income of the State of New York."
6. Section of law on which a golf course is located shall be entitled "The Tax on the Income of the State of New York."
7. Section of law on which a golf course is located shall be entitled "The Tax on the Income of the State of New York."