

HOUSE No. 740

By Mr. Perry of Duxbury, petition of Jackson E. Bailey and others for legislation to change the date for the assessment of personal property taxes on pleasure boats. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty.

AN ACT TO CHANGE THE DATE FOR THE ASSESSMENT OF PERSONAL PROPERTY TAXES ON PLEASURE BOATS.

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. Section 18 of chapter 59 of the General Laws is
2 hereby amended by deleting the First clause and substituting
3 therefor the following: —

4 *First*, All tangible personal property, including that of per-
5 sons not inhabitants of the commonwealth, except ships, vessels,
6 yachts and boats, shall unless exempted by section five, be taxed
7 to the owner in the town where it is situated on January first.

1 SECTION 2. Chapter 59 of the General Laws is hereby
2 amended by inserting after section 18 the following section: —

3 *Section 18A.* Yachts, boats and vessels not used for com-
4 merce or fishing, shall be taxed to the owner, or the mortgagee
5 in actual physical possession thereof on January first, in the
6 town where they were principally kept between June first and
7 September thirtieth of the immediately previous year, but if
8 they were regularly kept in the water during any part of said
9 period, they shall be taxed in the town where they were regularly
10 kept in the water, even if they are so kept for less than one half
11 of said period.

12 The harbor master of each town in which a harbor master has
13 been appointed shall keep a list of each vessel regularly kept in

14 the water in the waters within his jurisdiction, between June
15 first and September thirtieth, and shall ascertain by diligent
16 search and inquiry the names and addresses of the owners or
17 mortgagees in possession thereof; and shall return said list to-
18 gether with such names and addresses, if known to him, to the
19 assessors not later than the following October fifteenth.

20 If a tax is assessed in more than one town, the tax shall be
21 abated in each town except the town wherein the yacht, boat
22 or vessel was kept in the water a longer time than it was so
23 kept in any of the other towns; or if it was not regularly kept
24 in the water, in the town where it was otherwise kept for the
25 greater proportion of said period.