

By Mr. Dwinell of Millbury, petition of Richard J. Dwinell that provision be made for an excise in lieu of a property tax on certain farm animals, fowls and machinery. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT PROVIDING FOR AN EXCISE IN LIEU OF A PROPERTY TAX ON CERTAIN FARM ANIMALS, FOWLS AND MACHINERY.

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

1 The first sentence of the first paragraph of section 8A of  
2 chapter 59 of the General Laws, as appearing in section 7 of  
3 chapter 925 of the acts of 1973, is hereby amended by striking out  
4 the said first sentence and inserting in place thereof the following  
5 sentence: — Any person, not including a corporation, who owns  
6 or leases land that is deemed to be actively devoted to agriculture  
7 or horticultural uses as defined in section 1 and 2 of chapter 61A,  
8 and who owns farm machinery and equipment, other than motor  
9 vehicles and trailers which are exempt under clause Thirty-fifth of  
10 section five, or mules, horses, neat cattle, swine, sheep, goats,  
11 domestic fowl or mink, which are not exempt under clause  
12 Twenty-first of section five, and any individual under eighteen  
13 years of age who owns and raises any such animals or fowl in  
14 connection with an agricultural youth program, including but not  
15 limited to the 4H Clubs and Future Farmers of America, which  
16 are not exempt under said cluse Twenty-first of section five, shall  
17 annually, on or before March first, make a return on oath to the  
18 assessors of the town where such machinery and equipment or  
19 such animals and fowl are located, setting forth the make, age,  
20 model, if any, and purchase price of such machinery and  
21 equipment and the number and kind of each class of such animals

22 and fowl owned by him on the next preceding January first. If the  
23 assessors are satisfied of the truth of the return they shall assess  
24 such machinery and equipment and such animals and fowl at the  
25 rate of five dollars per one thousand dollars of valuation, as  
26 determined by the state tax commission, of such machinery and  
27 equipment and of each class and kind of such animals and fowl,  
28 and such persons shall be otherwise exempt from taxation on  
29 these classes of property under this chapter.