

SENATE No 1743

By Mr. Wetmore, a petition (accompanied by bill, Senate, No. 1743) of Robert D. Wetmore, the Massachusetts Farm Bureau Federation, by John D. Barrus, director of government relations, Walter E. Bickford and William A. Carey for legislation to allow certain farmers to come under the farm machinery, animals, fowl, etc. excise tax. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty.

AN ACT ALLOWING CERTAIN FARMERS TO COME UNDER THE FARM MACHINERY, ANIMALS, FOWL, ETC. EXCISE TAX.

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 line of the first sentence of section 8a of Chapter
2 59 of the General Laws is hereby amended by striking out the
3 following:— “, not including a corporation, engaged princi-
4 pally” and inserting in place thereof the following: — not in-
5 cluding a corporation other than a corporation taxed under
6 subchapter S of the Internal Revenue Code as amended which
7 is engaged in agriculture upon lands actively devoted to agri-
8 culture as defined in Section 3 of Chapter 61A of the General
9 Laws.

