

HOUSE No. 4220

By Mr. Vigneau of Burlington, petition of Robert A. Vigneau that provision be made for a tax exemption for free standing fire places used for heating residential homes. Energy.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR A TAX EXEMPTION FOR FREE STANDING FIREPLACES.

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 5 of chapter 59 of the General Laws is hereby amended
- 2 by inserting after clause Forty-fifth the following clause:—
- 3 Forty-sixth, any free standing fireplaces utilized for the purpose
- 4 of heating a residential house; provided, however, the exemption
- 5 under this clause shall be allowed only for a period of ten years
- 6 from the date of the installation thereof.

