

[Similar Matter Filed During Past Session —
See Senate No. 1627 of 1983.]

SENATE No. 1713

By Mr. Lewis, a petition (accompanied by bill, Senate, No. 1713) of Arthur Joseph Lewis, Jr., for legislation to permit the taxation of residential real property owned by educational institutions. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-four.

**AN ACT FOR LEGISLATION TO PERMIT THE TAXATION OF RESIDENTIAL
REAL PROPERTY OWNED BY EDUCATIONAL INSTITUTIONS.**

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 third clause of section 5 of chapter 59 of the General
- 2 Laws is hereby amended by striking out subsection (e) and
- 3 inserting in place thereof the following subsection: —
- 4 (e) Real and personal property or any portion thereof of an
- 5 educational institution coming within the definition of a
- 6 charitable organization under this section, which is used prin-
- 7 cipally as a residence for employees or students of such in-
- 8 stitutions shall not be exempt from taxation, provided, that
- 9 any real or personal property of such educational institutions
- 10 which is used principally for classrooms, laboratories and
- 11 libraries shall be exempt from taxation.

