

By Mr. Flood of Canton, petition of John H. Flood for legislation to regulate the taxation of open spaces. Taxation.

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**The Commonwealth of Massachusetts**

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In the Year One Thousand Nine Hundred and Ninety.

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AN ACT REGARDING TAXATION OF OPEN SPACE.

*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. Chapter 59 of the General Laws as appearing in  
2 the 1988 Official Edition is hereby amended by changing the  
3 definition of "class two, open space" within section 2A (b) as  
4 follows: —

5 Class two, open space, land which is not otherwise classified  
6 and which is not taxable under the provisions of Chapters sixty-  
7 one, sixty-one A or sixty-one B, or taxable under a permanent  
8 conservation restriction, and which land is not held for the  
9 production of income but is maintained in an open or natural  
10 condition and which contributes significantly to the benefit and  
11 enjoyment of the public; except that land which is taxable under  
12 the provisions of Chapter sixty-one B and which is used primarily  
13 for golfing purposes shall be included as class two, open space.

1 SECTION 2. Chapter 61B of the General Laws as appearing  
2 in the 1988 Official Edition is hereby amended by deleting the  
3 second paragraph of Section 2 and inserting in place thereof the  
4 following: —

5 The rate of tax applicable to such recreational land shall be the  
6 rate determined to be applicable to class three, commercial  
7 property under chapter fifty-nine; except that the rate of tax  
8 applicable to land used primarily for golfing purposes shall be the  
9 rate determined to be applicable of class two, open space, under  
10 chapter fifty-nine.

