

# HOUSE . . . . . No. 6493

Substituted by the House, on motion of Mr. Karol of Attleboro, for a Bill to define property tax exemptions for certain mobile homes (House, No. 1708). June 21.

## The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO PROPERTY TAX EXEMPTIONS FOR CERTAIN MOBILE HOMES.

*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 striking out clause Thirty-sixth, as amended by section 100 of  
3 chapter 464 of the acts of 1968, and inserting in place thereof the  
4 following clause: —

5 Thirty-sixth, Mobile homes located in mobile home parks sub-  
6 ject to the monthly license fee provided for under section thirty-two  
7 G of chapter one hundred and forty and mobile homes deemed, by  
8 Section 514 of the Soldiers' and Sailors' Civil Relief Act of 1940, as  
9 amended, not to be located or present in or have a situs in such city  
10 or town for the purposes of taxation in respect to personal proper-  
11 ty, and for the purposes of this clause, a mobile home shall, but not  
12 be limited to, normal repairs and domiciliary additions and that  
13 repairs and domiciliary additions shall include, but not be limited  
14 to, repair replacement of existing masonry, addition or replace-  
15 ment of new ceiling, wall, floor surfacing, air conditioning installa-  
16 tion, or any domiciliary attachment.

