

HOUSE No. 996

Accompanying the petition of the trustees of the Massachusetts General Hospital relative to the taxation of insane asylums and like institution. Taxation. January 20.

The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Twenty-One.

AN ACT

Relative to the Taxation of Insane Asylums and like 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 Subdivision (c) of clause third of section five of chapter
2 fifty-nine of the General Laws is hereby amended by
3 striking out lines twenty-eight to thirty-five, both in-
4 clusive, and inserting in place thereof the following:—
5 the patients therein on April first in each year shall
6 be persons receiving treatment, board, lodging and other
7 direct benefits and paying therefor less than twenty-five
8 dollars per week,—so that said subdivision shall read as
9 follows:— (c) Real or personal property of such an in-
10 stitution or corporation, occupied or used wholly or
11 partly as or for an insane asylum, insane hospital, or in-

12 stitution for the insane or for the treatment of mental or
13 nervous diseases, shall not be exempt unless at least one
14 fourth of all the patients therein on April first in each
15 year shall be persons receiving treatment, board, lodging
16 and other direct benefits and paying therefor less than
17 twenty-five dollars per week.

