

HOUSE No. 490

By Mr. Manning of Waltham, petition of Donald J. Manning for legislation to exempt air-raid, bomb or fallout shelters from the real estate tax. Taxation.

The Commonwealth of Massachusetts

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

AN ACT EXEMPTING AIR-RAID, BOMB OR FALLOUT SHELTERS FROM
THE REAL ESTATE TAX.

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 Thirty-ninth the following clause:—
3 Fortieth, The construction of an air-raid, bomb or fallout
4 shelter, so called, built according to civil defense specifications
5 and used solely for said purpose shall not be the basis for an in-
6 crease in the real estate tax on the property upon which the same
7 is erected.

The Commission of Government

John D. Rockefeller, Chairman

The Commission of Government was organized on July 1, 1904, to study the conditions of the Government and to report thereon to the President. The Commission consists of seven members, including the Chairman, and has since that time held numerous public hearings and has received many suggestions from the public. It has also conducted extensive research into the various departments of the Government and has prepared a report on the results of its work. This report is being published in the form of a book, and it is hoped that it will be of great value to the public and to the Government.