

# HOUSE . . . . . No. 2606

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By Mr. Bradley of Somerville, petition of G. Edward Bradley for eliminating the exemption of rental income from taxation of buildings containing more than four dwelling units. Taxation.

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## The Commonwealth of Massachusetts

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

### AN ACT ELIMINATING THE EXEMPTION OF RENTAL INCOME FROM TAXATION RELATIVE TO BUILDINGS CONTAINING MORE THAN FOUR DWELLING UNITS.

*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 8 of chapter 62 of the General Laws is hereby amended
- 2 by striking out paragraph (l), as inserted by section 7 of chapter
- 3 677 of the acts of 1957, and inserting in place thereof the follow-
- 4 ing paragraph:—
- 5 (l) All income from rentals of real estate, except from build-
- 6 ings containing more than four dwelling units, including reason-
- 7 able amounts charged on account of services, facilities or utilities
- 8 furnished tenants of said real estate provided that said services,
- 9 facilities or utilities are related directly to the business of renting
- 10 real estate, or gains from the sale or exchange of real estate which
- 11 is used as the principal residence of the taxpayer.

THE GOVERNMENT OF MASSACHUSETTS

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