

HOUSE . . . . . No. 386.

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Bill accompanying the petition of Henry W. Jarvis for legislation to authorize the Salvation Army in the United States to hold real and personal estate and to exempt the same from taxation. Taxation. January 20.

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Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Five.

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AN ACT

Relative to the Salvation Army in the United States.

*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. The Salvation Army in the United States,  
2 a religious and charitable corporation organized under  
3 the laws of the state of New York, may take by gift,  
4 release, purchase, devise or bequest, real and personal  
5 estate not exceeding in value five hundred thousand dol-  
6 lars, and hold the same for the religious and charitable  
7 uses and purpose of said corporation.

1 SECTION 2. The real and personal property of said  
2 corporation within this Commonwealth shall be exempted

3 from taxation: *provided, however*, that if any of the  
4 income or profits of such property or of any business of  
5 such corporation in this Commonwealth is used or appro-  
6 priated for other than educational, benevolent, charitable  
7 or religious purposes, such real or personal property  
8 shall not be exempt, nor shall it be exempt for any year  
9 in which such corporation wilfully omits to bring in to  
10 the assessors the list and statement required by chapter  
11 one hundred and fifty-seven of the acts of nineteen hun-  
12 dred and three.

1 SECTION 3. Said corporation shall annually, before  
2 the first day of July, bring in to the assessors of each  
3 city and town in which it holds real or personal prop-  
4 erty, a true list of all real and personal estate held by it  
5 for educational, benevolent, charitable or religious pur-  
6 poses on the preceding first day of May.