

HOUSE No. 1160.

Commonwealth of Massachusetts.

HOUSE OF REPRESENTATIVES, Feb. 6, 1908.

The committee on Taxation, to whom was referred the bill (introduced on leave) relative to the taxation of plantations of certain varieties of trees (House, No. 303), report the same ought to pass in new draft herewith submitted.

For the committee,

SAMUEL H. MILDAM.

Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Eight.

AN ACT

Relative to the Taxation of Plantations of Certain Varieties
of Trees.

*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 six of chapter twelve of the Revised Laws is
2 hereby amended by striking out the said section and
3 inserting in place thereof the following:—*Section 6.*
4 Land upon which pines, chestnuts, larches, spruces, hem-
5 locks, walnuts, hickories, America and large-toothed pop-
6 lars, yellow and paper birches, beeches, maples, bass-
7 woods, or ash timber trees or others when approved by
8 the state forester, have been set out or planted to the
9 number not less than six hundred per acre, and which
10 by such setting out or planting has become evenly stocked
11 with such trees to the number of not less than twelve
12 hundred per acre, including in such number the trees
13 growing naturally upon said land, shall be exempt from
14 taxation for a period of ten years after the said trees
15 have grown in height two feet on the average, upon sat-
16 isfactory proof by the owners to the assessors of the fore-

17 going facts: *provided*, that at the time the trees are
18 planted or set out the said land is not woodland or
19 sproutland, or land containing more than six hundred
20 standing trees to the acre, and does not exceed in value
21 ten dollars per acre; and *provided, further*, that such
22 exemption shall not extend beyond the time during which
23 said land is devoted exclusively to the growth of said
24 trees.

