

# HOUSE . . . . No. 150

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Bill accompanying the recommendations of the Tax Commissioner (House, No. 146). Taxation. January 12.

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## The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Fourteen.

### AN ACT

Relative to the Taxation of Personal Property held for the Care of Graves, Cemetery Lots and Similar Purposes.

*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. Section one of chapter five hundred  
2 and seventy-eight of the acts of the year nineteen  
3 hundred and thirteen is hereby amended by adding  
4 at the end thereof the following words:— nor shall  
5 such property be exempt for any year in which the  
6 holder thereof wilfully omits to bring into the asses-  
7 sors the list and statement required by section forty-  
8 one of Part I of chapter four hundred and ninety  
9 of the acts of the year nineteen hundred and nine:  
10 *provided*, that nothing herein contained shall be con-

11 strued to impose upon the treasurer and receiver  
12 general any duty to file said list and statement with  
13 any board of assessors, — so as to read as follows:  
14 — *Section 1.* All personal property held by cities,  
15 towns, religious societies and cemeteries, whether  
16 incorporated or unincorporated, or by the treasurer  
17 and receiver general of the commonwealth or by any  
18 corporation, for the perpetual care of graves, ceme-  
19 tery lots and cemeteries, for the placing of flowers  
20 upon graves, for the care or renewal of gravestones,  
21 monuments or tombs, and for the care and mainte-  
22 nance of burial chapels, shall be exempt from taxa-  
23 tion, but this exemption shall not apply to any such  
24 personal property held by a cemetery corporation  
25 which distributes any of the income or profits of its  
26 business among its stockholders or members, nor  
27 shall such property be exempt for any year in which  
28 the holder thereof wilfully omits to bring into the  
29 assessors the list and statement required by section  
30 forty-one of Part I of chapter four hundred and  
31 ninety of the acts of the year nineteen hundred and  
32 nine: *provided*, that nothing herein contained shall  
33 be construed to impose upon the treasurer and re-  
34 ceiver general any duty to file said list and state-  
35 ment with any board of assessors.

1 SECTION 2. Section two of said chapter five hun-  
2 dred and seventy-eight is hereby repealed.

1 SECTION 3. This act shall take effect upon its  
2 passage.