

HOUSE No. 1287

By Mr. Zimon of Boston, petition of Timothy W. Murphy and Mitchell G. Hadge for legislation to exempt from further taxation certain property used in the practice of a profession. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Thirty-Nine.

AN ACT EXEMPTING FROM TAXATION PROPERTY USED IN THE PRACTICE OF A PROFESSION TO AN AMOUNT NOT EXCEEDING THREE HUNDRED DOLLARS.

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 five of chapter fifty-nine of the General
2 Laws, as most recently amended by chapter one hun-
3 dred and thirty-two of the acts of nineteen hundred
4 and thirty-seven, is hereby further amended by strik-
5 ing out clause twentieth, as amended by said chapter
6 one hundred and thirty-two, and inserting in place
7 thereof the following:—
8 Twentieth, the wearing apparel, farming utensils
9 and cash on hand of every person and his tools of
10 trade if a mechanic, to any amount; his personal
11 property, if any, used in the practice of a profession
12 to an amount not exceeding three hundred dollars;
13 and to an amount not exceeding a total value of one
14 thousand dollars in respect to all the articles herein-

15 after specified in this clause; his household furniture
16 and effects, including jewelry, plate, works of art,
17 musical instruments, radios and garage or stable
18 accessories, used or commonly kept in or about the
19 dwelling of which he is the owner of record or for the
20 use of which he is obligated to pay rent, and which
21 is the place of his domicile, and boats, fishing gear
22 and nets owned and actually used by him in the
23 prosecution of his business if engaged exclusively in
24 commercial fishing.