

# HOUSE . . . . . No. 273

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By Mr. Shea of Quincy, petition of Charles L. Shea that certain vessels and watercraft under ninety feet in length be exempt from taxation. Taxation.

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## The Commonwealth of Massachusetts

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

AN ACT PROVIDING THAT CERTAIN VESSELS SHALL BE EXEMPT  
FROM TAXATION.

*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 5 of chapter 59 of the General Laws is  
2 hereby amended by inserting after clause Forty-first the follow-  
3 ing clause:—

4 Forty-second, Any vessel not more than ninety feet in length  
5 and under ninety gross tons including any description of water-  
6 craft used or capable of being used as a means of transportation  
7 on water, including detachable motors and equipment appurte-  
8 nant thereto. Length shall be measured from end to end over  
9 the deck, excluding sheer.

1 SECTION 2. Clause First of section 4 of said chapter 59, as  
2 appearing in the Tercentenary Edition, is hereby amended by  
3 inserting after the word "sixty-three", in line 3, the words:—  
4 and in clauses Twentieth and Forty-second of section five of  
5 this chapter.

The Commission on the

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