

By Messrs. Segal of Danvers and Harrington of Salem, petition of Jerome A. Segal and Michael J. Harrington that the term "charitable corporations" shall not include certain fraternal organizations under the law relating to exemption from real estate taxes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT REDEFINING THE TERM "CHARITABLE CORPORATIONS" AS USED IN PROVISIONS OF LAW RELATING TO EXEMPTION FROM REAL ESTATE TAXATION, SO AS TO EXCLUDE FRATERNAL ORGANIZATIONS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Clause Third of section 5 of chapter 59 of the General Laws,
2 as most recently amended by chapter 500 of the acts of 1957,
3 is hereby further amended by striking out the first paragraph
4 and inserting in place thereof the following paragraph:—
5 Third, Personal property of a charitable organization, which
6 term, as used in this clause, shall mean (1) a literary, benevolent,
7 charitable or scientific institution or temperance society incor-
8 porated in the commonwealth, but such term shall not mean a
9 fraternal organization, association, society, order or corporation,
10 and (2) a trust for literary, benevolent, charitable, scientific
11 or temperance purposes if it is established by a declaration of
12 trust executed in the commonwealth or all its trustees are
13 appointed by a court or courts in the commonwealth and if its
14 principal literary, benevolent, charitable, scientific or temperance
15 purposes are solely carried out within the commonwealth or its
16 literary, benevolent, charitable, scientific or temperance pur-
17 poses are principally and usually carried out within the com-
18 monwealth; and real estate owned by or held in trust for a
19 charitable organization and occupied by it or its officers for
20 the purposes for which it is organized or by another charitable

21 organization or organizations or its or their officers for the
 22 purposes of such other charitable organization or organiza-
 23 tions; and real estate purchased by a charitable organization
 24 with the purpose of removal thereto, until such removal, but
 25 not for more than two years after such purchase; provided,
 26 however, that:—
