

By Mr. Mann of Newton, petition of Robert A. Stiller that household goods and effects and certain other articles be exempt from the tax on personal property. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy.

AN ACT EXEMPTING HOUSEHOLD GOODS AND EFFECTS AND CERTAIN OTHER ARTICLES FROM THE TAX ON PERSONAL PROPERTY.

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 5 of chapter 59 of the General Laws is hereby
2 amended by striking out clause Twentieth, as amended by
3 section 1 of chapter 285 of the acts of 1964, and inserting in
4 place thereof the following clause:—

5 Twentieth, The wearing apparel, farming utensils and cash
6 on hand of every person and the tools of his trade if a
7 mechanic, to any amount; and in respect to all the articles
8 hereinafter specified in this clause, his jewelry, plate, works of
9 art, musical instruments, radios, television sets and garage or
10 stable accessories, in storage in a public warehouse kept and
11 maintained under chapter one hundred and five or used or
12 commonly kept in or about the dwelling of which he is the
13 owner of record or for the use of which he is obligated to pay
14 rent, and which is the place of his domicile, and boats, fishing
15 gear and nets owned and actually used by him in the prosecu-
16 tion of his business if engaged exclusively in commercial
17 fishing; provided, that failure to comply with the provisions
18 of sections twenty-nine and sixty-one relative to the filing of
19 a list of his personal estate with the assessors shall not be a
20 bar to an abatement of the tax, if any, imposed upon such
21 personal estate.

The House of Representatives of the United States of America do hereby certify that the following is a true and correct copy of the original as the same appears in the records of the House.

The Constitution of the United States

In the Year of our Lord one thousand eight hundred and eighty

The first session of the House of Representatives of the United States of America, commenced on the 4th day of December, 1880, and terminated on the 3d day of March, 1881.

The House of Representatives of the United States of America do hereby certify that the following is a true and correct copy of the original as the same appears in the records of the House.

1. Section 1 of chapter 36 of the General Laws is hereby
2. amended by striking out "and" and inserting in
3. section 1 of chapter 36 of the said title, and inserting in
4. said section the following words:—
5. "The words 'and' and 'or' shall be construed
6. in favor of every person and the words 'or' and 'and'
7. shall be construed in favor of the party who is
8. entitled to the benefit of the same."
9. The words "and" and "or" shall be construed
10. in favor of every person and the words "or" and "and"
11. shall be construed in favor of the party who is
12. entitled to the benefit of the same."
13. The words "and" and "or" shall be construed
14. in favor of every person and the words "or" and "and"
15. shall be construed in favor of the party who is
16. entitled to the benefit of the same."
17. The words "and" and "or" shall be construed
18. in favor of every person and the words "or" and "and"
19. shall be construed in favor of the party who is
20. entitled to the benefit of the same."
21. Personal estate.