

HOUSE No. 5518

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, May 6, 1970.

The committee on Taxation, to whom were referred the petition (accompanied by bill, House, No. 536) of Robert B. Ambler and William A. Connell, Jr., for legislation to limit the tax exemptions of certain agricultural and horticultural societies; and the petition (accompanied by bill, House, No. 1133) of Robert B. Ambler and William A. Connell, Jr., that real estate of certain agricultural societies used wholly or in part for pari-mutuel racing be made subject to local taxation, report the accompanying bill (House, No. 5518).

For the committee,

JAMES A. O'BRIEN, JR.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy.

AN ACT LIMITING THE TAX EXEMPTION OF CERTAIN AGRICULTURAL AND HORTICULTURAL SOCIETIES.

*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 striking out clause Fourth, as appearing in
3 the Tercentenary Edition, and inserting in place thereof the
4 following clause:—

5 Fourth, real and personal estate of incorporated agricultural
6 societies, except such real and personal estate which is used
7 wholly or partly for any purposes other than agricultural ex-
8 hibition and from the use of which said society derives any
9 income, and the portions of real estate and buildings of incorpo-
10 rated horticultural societies used for their offices, libraries and
11 exhibitions.

1 SECTION 2. This act shall apply to taxes levied for the year
2 nineteen hundred and seventy and subsequent years.