

SENATE No. 1088

By Mr. McIntyre, a petition of James R. McIntyre, Arthur Tobin and another for legislation to provide that non profit veterans organizations be exempt from the sales tax. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy.

AN ACT THAT NON PROFIT VETERANS ORGANIZATIONS BE EXEMPT FROM THE SALES TAX.

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

1 Subsection 6 (e) of section 1 of chapter 14 of the acts of
2 1966 is hereby amended to read as follows: — (e) Sales to
3 any NON-PROFIT VETERANS ORGANIZATIONS, corpora-
4 tions, foundations, organization or institution, organized ex-
5 clusively for religious, scientific, charitable or educational pur-
6 poses, including hospitals, no part of the net earnings of which
7 insures to the benefit of any private shareholder or individual,
8 provided, however, that such sales shall not be exempt unless
9 (1) the tangible personal property which is the subject of such
10 sales is used in the conduct of such religious, charitable, educa-
11 tional or scientific enterprise, (2) such corporation, foundation,
12 organization or institution shall have first obtained a certificate
13 from the commissioner stating that it is entitled to such
14 exemption, and (3) the vendor keeps a record of the sales
15 price of each separate sale, the name of the purchaser, the
16 date of each separate sale, and the number certificate. For the
17 purpose of this section, a corporation, foundation, organization
18 or institution shall be deemed to be operated for the educa-
19 tional purposes only if it normally maintains a regular faculty
20 and curriculum and normally has a regularly enrolled body of
21 pupils or students in attendance at the place where its educa-
22 tional activities are regularly carried on.

BY THE SENATE, a portion of James M. Bennett, State's Attorney, and the State's Attorney for the County of Cook, to provide that the State's Attorney for the County of Cook be the sole and exclusive agent for the State's Attorney for the County of Cook.

The Amendments of the Bill

In the Year One Thousand Nine Hundred and Twenty

AN ACT THAT THE STATE'S ATTORNEY GENERAL BE
 KNOWN BY THE NAME OF

That enacted by the Senate and House of Representatives in General
 Court assembled, and by the authority of the State, as follows:

1. Subsection 6 of section 1 of chapter 14 of the laws of 1900 is hereby amended to read as follows: — 141. Section 141. Any NON-PROFIT VETERANS ORGANIZATION, corporation, foundation, association or institution, organized exclusively for religious, charitable, scientific, educational and patriotic purposes, for religious purposes, no part of the net earnings of which inures to the benefit of any individual, partnership or individual, provided, however, that such rules shall not be applied unless (1) the taxable property which is the subject of such rules is used in the conduct of such religious, charitable, educational or scientific purposes; (2) such corporation, foundation, association or institution shall have just obtained a certificate from the Secretary of State that it is entitled to such exemption; and (3) the taxable property is a portion of the net earnings of such organization; and the date of such certificate shall be the date of such certificate; and the number of such certificate; and the purpose of this section is amended to be amended for the purpose of this section shall be deemed to be amended for the purpose of this section only if it is necessary to maintain a regular meeting and conference and generally has a regular organized body of pupils or students in attendance at the place where the educational activities are regularly carried on.