

HOUSE No. 2142

By Messrs. Melia of Boston and Daly of Boston, petition of John F. Melia and Michael J. Daly for legislation to provide for the taxation of student dormitories of literary and educational institutions. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-One.

AN ACT PROVIDING FOR THE TAXATION OF STUDENT DORMITORIES OF LITERARY AND EDUCATIONAL INSTITUTIONS.

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 section 1 of chapter 500 of the
- 3 acts of 1957, is hereby further amended by inserting after
- 4 paragraph (b) the following paragraph: —
- 5 (b½) Real estate occupied or used for boarding or lodging
- 6 the students of literary and educational institutions shall not be
- 7 exempt; and.

