

# HOUSE . . . . . No. 1243

By Mr. Hermann of North Andover, petition of Joseph N. Hermann relative to extending certain tax exemptions to persons renting real estate. Taxation.

## The Commonwealth of Massachusetts

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

AN ACT EXTENDING CERTAIN TAX EXEMPTIONS TO ANOTHER CLASS OF PERSONS.

*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 amended  
2 by inserting after the first paragraph, as appearing in section 1  
3 of chapter 653 of the acts of 1982, the following paragraph: —  
4 Notwithstanding any law to the contrary, all persons who own  
5 and occupy the improvements on the land, and otherwise qualify  
6 for exemptions under clauses Seventeenth, Seventeenth C,  
7 Twenty-second, Twenty-second A, Twenty-second B, Twenty-  
8 second C, Twenty-second D, Twenty-second E, Thirty-seventh,  
9 Thirty-seventh A, Forty-first, Forty-first B, Forty-second or  
10 Forty-third, except that they do not own the real estate but rent  
11 it, shall be entitled to said exemptions.

the bill, the House of Representatives passed it on July 2, 1890, by a vote of 150 yeas to 41 nays. The Senate passed it on July 2, 1890, by a vote of 33 yeas to 15 nays. It was signed by President Harrison on July 2, 1890.

The Constitution of the United States

Article I, Section 1, Clause 1

All legislative Powers herein granted shall be vested in a Congress of the United States, which shall consist of a Senate and House of Representatives.

The Senate shall be composed of two Senators from each State, chosen by the Legislature thereof, for six Years; and each Senator shall have one Vote.

Immediately after they shall be assembled in regular Session, the Chief Justice of the United States, or in his Absence the Chief Justice of the Supreme Court, shall open the Session, and he shall deliver an Oath of Office to the Members of Congress, and he shall administer the Oath to the Senators and Representatives.

The House of Representatives shall be composed of Members chosen every second Year by the People of the several States; and the Electors in each State shall have the Qualifications requisite for Electors of the most numerous Branch of the State Legislature.

No Person shall be Representative of any State unless he shall have attained to the Age of twenty five Years, and seven Years shall have elapsed since the Emigration of such Person into the United States; and he shall, when elected, have been seven Years a Citizen of the United States, and three Years a Citizen of that State in which he shall be chosen.

Representatives and direct Taxes shall be apportioned among the several States which may be included within this Union, according to their respective Numbers, which shall be determined by adding to all free Persons, including Indians bound to Service, three fifths of all other Persons who are held as Servants, or in Bond, or in otherwise justly attached to Servitude, according to the Enumeration and actual Enumeration, which shall be taken within the following Time: That in the first Enumeration be taken in the Year 1790, and in every tenth Year thereafter, the Enumeration be taken in the Year 1800, 1810, 1820, 1830, 1840, 1850, 1860, 1870, 1880, 1890, 1900, 1910, 1920, 1930, 1940, 1950, 1960, 1970, 1980, 1990, 2000, 2010, 2020, 2030, 2040, 2050, 2060, 2070, 2080, 2090, 2100, 2110, 2120, 2130, 2140, 2150, 2160, 2170, 2180, 2190, 2200, 2210, 2220, 2230, 2240, 2250, 2260, 2270, 2280, 2290, 2300, 2310, 2320, 2330, 2340, 2350, 2360, 2370, 2380, 2390, 2400, 2410, 2420, 2430, 2440, 2450, 2460, 2470, 2480, 2490, 2500.