

HOUSE No. 1975

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-Nine.

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.

