
By Mr. Umana, a petition of Mario Umana for legislation to separate certain property which is annexed or attached to the real property and have it defined as personal property. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Sixty-Five.

AN ACT TO SEPARATE CERTAIN PROPERTY WHICH IS ANNEXED OR ATTACHED TO THE REAL PROPERTY AND HAVE IT DEFINED AS PERSONAL PROPERTY.

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

- 1 To amend G.L. (Ter. Ed.) Chapter 59, section 5, clause 16,
- 2 subsection 2, to read as follows: —
- 3 “(2) In the case of (a) a domestic business corporation or
- 4 (b) a foreign corporation, both as defined in section thirty
- 5 of chapter sixty-three, all property owned by such corporation
- 6 other than the following: — real estate, poles, underground
- 7 conduits, wires and pipes, and machinery used in the conduct
- 8 of the business, which term, as used in this clause, shall not
- 9 be deemed to include stock in trade or any personal property
- 10 directly used in the refrigeration of goods or in the air-con-
- 11 ditioning of premises, bowling alleys, machinery used in the
- 12 setting up of pins in bowling alleys, or in any purchasing,
- 13 selling, accounting or administrative function.”

THE SENATE OF THE STATE OF NEW YORK
IN SENATE, January 12, 1910.

REPORT OF THE

COMMISSIONERS OF THE LAND OFFICE

IN ANSWER TO A RESOLUTION PASSED BY THE SENATE
MAY 15, 1899, AND AMENDED MAY 15, 1900, AND
MAY 15, 1901, AND MAY 15, 1902, AND MAY 15, 1903,
AND MAY 15, 1904, AND MAY 15, 1905, AND MAY 15, 1906,
AND MAY 15, 1907, AND MAY 15, 1908, AND MAY 15, 1909.

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1910.

THE SENATE OF THE STATE OF NEW YORK
IN SENATE, January 12, 1910.