

HOUSE No. 2603

By Mr. Brownell of Quincy, petition of Thomas F. Brownell for legislation to provide for an exemption from real property taxes for expenses incurred in the improvement of such property. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING AN EXEMPTION FROM REAL PROPERTY TAXES FOR EXPENSES INCURRED IN THE IMPROVEMENT OF SUCH 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 Section 5 of chapter 59 of the General Laws, as most
2 recently amended by chapter 456 of the acts of 1970, is
3 hereby further amended by inserting after clause Forty-fourth
4 the following clause: —

5 *Forty-fifth.* Real property to an amount of actual taxes due
6 equal to one third of the cost of capital improvements made to
7 such property in the year following which such improvements
8 are made and in each of the two years next succeeding.

§ 2. Community of Efforts

In the Year One of the Community of Efforts...

AN ACT TO PROVIDE FOR THE ESTABLISHMENT OF A COMMUNITY OF EFFORTS FOR THE PURPOSE OF...

It is enacted by the Senate and House of Representatives of the United States of America in Congress assembled...

- 1 Section 2 of Article I of the Constitution is hereby
- 2 hereby amended by adding to the end thereof the following
- 3 words: "and to provide for the establishment of a community of efforts
- 4 for the purpose of..."
- 5 Provided, That the community of efforts shall be established
- 6 only in the case of the... and...
- 7 such purpose as the... shall determine...
- 8 no more and in each of the two years next succeeding