
The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, April 26, 1972.

The committee on Taxation, to whom were referred the petition (accompanied by bill, Senate, No. 949) of Edward L. Burke and Francis L. Bowen for legislation to establish an alternate estate valuation date for Inheritance Tax purposes; the petition (accompanied by bill, Senate, No. 954) of Robert L. Cawley and another for legislation to clarify the status of leaseholds and leasehold improvements of the income apportionment formula under the corporation excise; the petition (accompanied by bill, Senate, No. 966) of Robert L. Cawley and another for legislation to clarify the definition of tangible property corporations and intangible property corporations; the petition (accompanied by bill, Senate, No. 967) of Robert L. Cawley and another for legislation to bring the Massachusetts corporation excise into conformity with the internal revenue code with respect to carry-overs and carry-backs of net operating losses; the petition (accompanied by bill, Senate, No. 978) of Samuel Harmon for legislation relative to the exemption from real estate taxes of certain disabled persons; the petition (accompanied by bill, Senate, No. 981) of James A. Kelly, Jr., for legislation to grant real estate tax exemptions to paraplegics; the petition (accompanied by bill, Senate, No. 991) of Denis L. McKenna and the Mass. Assoc. of Paraplegics, Inc., by Thomas C. O'Brien, President, for legislation to grant real estate tax exemptions to a paraplegic who is a primary wage earner and a home owner; the petition (accompanied by bill, Senate, No. 996) of Allan R. McKinnon for legislation to increase the amount of whole estate valuation for tax abatement eligibility for certain widows; the petition (accompanied by bill, Senate, No. 1002) of Philip A. Quinn for legislation to eliminate the value limitation on classified forest land; the petition (accompanied by bill, Senate, No. 1003) of Philip A. Quinn for legislation to require the use of mean per acre value in the certification of forest land; the petition (accompanied by bill, Senate, No. 1006) of Arthur H. Tobin and others for legislation to provide real estate exemption for veterans who are in receipt of a total disability rating of one hundred per cent for a wartime service connected disability from the Veterans Administration; the petition (accompanied by bill, House, No. 451)

of Edward A. McColgan relative to the exemption from real estate taxes of certain totally and permanently disabled persons; the petition (accompanied by bill, House, No. 848) of Richard R. Silva, William G. Arvanitis, Mimie B. Pitaro and David S. Liederman that certain disabled and infirm persons be exempt from payment of real estate taxes; the petition (accompanied by bill, House, No. 1066) of Elmer Brown for legislation to provide real estate tax abatements for persons who are handicapped or totally disabled; the petition (accompanied by bill, House, No. 1251) of Norman S. Weinberg for legislation to restrict the real estate tax exemption of certain charitable organizations; the petition (accompanied by bill, House, No. 1438) of John J. Roddy that revocable trust be considered in the same manner as partnerships for tax purposes; the petition (accompanied by bill, House, No. 1449) of John J. Roddy that common trust funds be considered in the same manner as partnerships for purposes of income taxation; the petition (accompanied by bill, House, No. 1639) of Joseph F. McEvoy, Jr., and Philip N. Carney that certain life insurance policies be exempt from taxation if a surviving spouse or minor children are beneficiaries; the petition (accompanied by bill, House, No. 1640) of Joseph F. McEvoy, Jr., and Philip N. Carney relative to the taxation of the proceeds of life insurance policies; the petition (accompanied by bill, House, No. 1641) of Anthony R. DiFruscia relative to exemptions from real estate taxes for certain disabled persons; the petition (accompanied by bill, House, No. 1804) of Steve T. Chmura relative to the land tax on land used for forest products; the petition (accompanied by bill, House, No. 1820) of Gordon Chase and others relative to the liability imposed on the estates of certain persons; the petition (accompanied by bill, House, No. 2012) of James J. Craven, Jr., that provision be made for a real estate tax abatement for paraplegics; the petition (accompanied by bill, House, No. 2030) of Frederic W. Schlosstein, Jr., relative to the determination of the eligibility of charitable organizations for property tax exemptions; the petition (accompanied by bill, House, No. 2031) of Frederic W. Schlosstein, Jr., for legislation to further restrict property tax exemptions for social and fraternal organizations; the petition (accompanied by bill, House, No. 2611) of John Papineau that provision be made for certain remedies and appeals for the abatement of local taxes assessed to certain public service corporations; the petition (accompanied by bill, House, No. 2612) of

Maurice E. Ronayne, Jr., John J. Mooney and others that certain veterans be granted a full exemption from real estate taxes; the petition (accompanied by resolve, House, No. 3082) of Thomas G. Simons, John D. Barrus and Jonathan L. Healy for an investigation by a special commission (including members of the General Court) of the impact on the tax-base and development opportunities of communities by the ownership of land and properties by the Commonwealth within said communities; the petition (accompanied by bill, House, No. 3268) of the Association of Massachusetts Assessors and M. Joseph Manning that provision be made for the imposition of liens on the estates of certain persons relieved of taxation; the petition (accompanied by bill, House, No. 3840) of Thomas R. Johnston relative to the exemption from real estate taxes of certain totally and permanently disabled persons; the petition (accompanied by bill, House, No. 4014) of Thomas H. D. Mahoney for legislation to provide for a tax on licensees of community antenna television systems; the petition (accompanied by bill, House, No. 4221) of John A. Businger and another relative to increasing the excise upon certain cigarettes containing certain amounts of tars or nicotine; the petition (accompanied by bill, House, No. 4944) of Lewis G. Schoeneman relative to the taxation of froest land; the petition (accompanied by bill, House, No. 4945) of John Baldwin for the granting of certain exemptions on real estate taxes for certain disabled veterans; and the petition (accompanied by bill, House, No. 5317) of Robert A. Vigneau, Ronald C. MacKenzie and others that cities and towns be assessed a penalty for failure to assess property at full and fair cash value, report recommending that the accompanying resolve (House, No. 5597) ought to pass.

For the committee,

JAMES A. O'BRIEN, JR.

The Commonwealth of Massachusetts

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

RESOLVE INCREASING THE SCOPE OF THE SPECIAL COMMISSION ESTABLISHED TO MAKE AN INVESTIGATION AND STUDY RELATIVE TO DEVELOPING A MASTER PLAN AND PROGRAM FOR TAXATION WITHIN THE COMMONWEALTH.

1 *Resolved*, That the special commission, established by chapter
2 one hundred and sixty-two of the resolves of nineteen hundred
3 and sixty-seven, and most recently revived and continued under
4 the provisions of chapter one of the resolves of nineteen hundred
5 and seventy-two, shall, in the course of its investigation and
6 study, consider the subject matter of current senate documents
7 numbered 949, establishing an alternate estate valuation date for
8 inheritance tax purposes; 954, clarifying the status of leaseholds
9 and leasehold improvements for the purposes of the property
10 factor of the income apportionment formula under the corpora-
11 tion excise; 966, clarifying the definition of tangible property
12 corporations and intangible property corporations; 967, bringing
13 the Massachusetts corporation excise into conformity with the
14 internal revenue code with respect to carry-overs and carry-backs
15 of net operating losses; 978, relative to the exemption from real
16 estate taxes of certain disabled persons; 981, granting real estate
17 tax exemptions to paraplegics; 991, that real estate tax exemp-
18 tions be made to a paraplegic who is a primary wage earner and a
19 home owner; 966, increasing the amount of whole estate
20 valuation for tax abatement eligibility for certain widows; 1002,
21 eliminating the value limitation on classified forest land; 1003,
22 requiring the use of mean per acre value in the certification of
23 forest land; 1006, providing real estate tax exemption for
24 veterans who are in receipt of a total disability rating of one
25 hundred per cent for a wartime service connected disability from
26 the veterans administration; of current house documents
27 numbered 451, relative to the exemption from real estate taxes
28 of certain totally and permanently disabled persons; 848,
29 providing for the exemption of certain disabled and infirm
30 persons from the payment of real estate taxes; 1066, providing
31 real estate tax abatements for persons who are handicapped or

32 totally disabled; 1251, restricting the real estate tax exemption
33 of certain charitable organizations; 1448, to treat revocable trust
34 for tax purposes the same way as partnerships; 1449, to treat
35 common trust funds as partnerships for purposes of income
36 taxation; 1639, exempting from the taxation of the proceeds of
37 certain life insurance policies said policy or policies if a surviving
38 spouse or minor child or children are the beneficiaries; 1640,
39 relative to the taxation of the proceeds of life insurance policies;
40 1641, providing exemptions from real estate taxes for certain
41 disabled persons; 1804, amending the law relative to the land tax
42 on land used for forest products; 1820, imposing liability on the
43 estates of certain persons; 2012, to provide real estate tax
44 abatements for paraplegics; 2030, relative to the determination
45 of the eligibility of charitable organizations for property tax
46 exemption; 2031, further restricting property tax exemptions for
47 social and fraternal organizations; 2611, concerning remedies and
48 appeals for the abatement of local taxes assessed to certain public
49 service corporations; 2612, providing for a total exemption from
50 real estate taxes for certain veterans; of the investigation and
51 study proposed by current house document numbered 3082, of
52 the impact on the tax-base and development opportunities of
53 communities by the ownership of land and properties by the
54 commonwealth within said communities; of current house
55 documents numbered 3268, providing for the imposition of liens
56 on the estates of certain persons relieved of taxation; 3840,
57 relative to the the exemption from real estate taxes of certain
58 totally and permanently disabled persons; 4014, providing for a
59 tax on licensees of community antenna television systems; 4421,
60 increasing the excise upon certain cigarettes containing certain
61 amounts of tars or nicotine; 4944, relative to taxation of forest
62 lands; 4945, providing a certain exemption from real estate taxes
63 for certain disabled veterans; and 5317, providing a remedy
64 against cities and towns wherein property is not assess at full and
65 fair value.

