

HOUSE No. 5625

By Mrs. Alexander of Beverly, petition of Jeanette Tanzer relative to real estate tax exemptions for certain surviving spouses and children of deceased parents. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO REAL ESTATE TAX EXEMPTIONS FOR CERTAIN SURVIVING SPOUSES AND CHILDREN OF DECEASED PARENTS.

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 1. The first sentence of clause seventeenth of section
2 5 of chapter 59 of the General Laws, as most recently amended by
3 section 17 of chapter 580 the acts of 1978, is hereby further
4 amended by striking out the words "the sum of one hundred and
5 seventy-five dollars" and inserting in place thereof the following
6 words: — ten per cent of the taxes due.

1 SECTION 2. The first sentence of clause seventeenth C of said
2 section 5 of said chapter 59 is hereby amended by striking out the
3 words "the sum of one hundred and seventy-five dollars" as
4 appearing in section 1 of section 743 of the acts of 1981, and
5 inserting in place thereof the words: — ten per cent of the taxes due.

