

HOUSE No. 6766

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, October 15, 1985.

The committee on Taxation, to whom was referred the petition (accompanied by bill, House, No. 6713) of Gregory W. Sullivan and William R. Keating relative to the taxation of certain charitable organizations and institutions, reports recommending that the accompanying bill (House, No. 6766) ought to pass.

For the committee,

JOHN H. FLOOD.

The Commonwealth of Massachusetts

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

AN ACT FURTHER REGULATING THE TAXATION OF THE REAL AND PERSONAL PROPERTY OF CERTAIN CHARITABLE ORGANIZATIONS AND INSTITUTIONS.

1 *Whereas*, The deferred operation of this act would tend to
2 defeat its purpose, which is to immediately regulate the taxation of
3 certain charitable corporations, therefore it is hereby declared to
4 be an emergency law, necessary for the immediate preservation of
5 the public convenience.

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

1 Clause Third of section 5 of chapter 59 of the General Laws, as
2 appearing in the 1984 Official Edition, is hereby amended by
3 adding after subsection (c), the following paragraph: —
4 (1) Provided, however, that in those communities which have
5 adopted this paragraph, the provisions of subsection (c) shall not
6 apply to any charitable non-residential mental health facility,
7 organized under chapter one hundred eighty of the General Laws
8 which provides clinical, therapeutic, diagnostic and counseling
9 services to persons with mental disorders. This paragraph shall
10 take effect upon its acceptance by any city or town.