

# HOUSE . . . . No. 217

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By Mr. Mirsky of Boston, petition of Wilfred S. Mirsky for the exemption from local taxation of certain personal property used in a business, trade or profession. Taxation.

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## The Commonwealth of Massachusetts

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In the Year One Thousand Nine Hundred and Fifty-One.

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AN ACT PROVIDING FOR THE EXEMPTION FROM LOCAL TAXATION OF CERTAIN PERSONAL PROPERTY USED IN A BUSINESS, TRADE OR PROFESSION.

*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 Twentieth of section 5 of chapter 59 of the  
2 General Laws, as amended by chapter 310 of the acts  
3 of 1947, is hereby further amended by inserting after  
4 the word "fishing" in the fourteenth line the follow-  
5 ing:—; and to an amount not exceeding a total  
6 value of five hundred dollars, his stock, fixtures,  
7 furniture and books owned and actually used by  
8 him in a business, trade or profession,—so as to  
9 read as follows:— Twentieth, The wearing apparel,  
10 farming utensils and cash on hand of every person  
11 and the tools of his trade if a mechanic, to any amount;  
12 and to an amount not exceeding a total value of one  
13 thousand dollars in respect to all the articles herein-  
14 after specified in this clause, his household furniture

15 and effects, including jewelry, plate, works of art,  
16 musical instruments, radios and garage or stable  
17 accessories, in storage in a public warehouse kept  
18 and maintained under chapter one hundred and five  
19 or used or commonly kept in or about the dwelling  
20 of which he is the owner of record or for the use of  
21 which he is obligated to pay rent, and which is the  
22 place of his domicile, and boats, fishing gear and nets  
23 owned and actually used by him in the prosecution  
24 of his business if engaged exclusively in commercial  
25 fishing; and to an amount not exceeding a total  
26 value of five hundred dollars, his stock, fixtures,  
27 furniture and books owned and actually used by  
28 him in a business, trade or profession; provided,  
29 that in the case of household furniture and effects  
30 the combined exemption of husband and wife shall  
31 not exceed one thousand dollars.