

HOUSE No. 1427

By Mr. Weinberg of Boston, petition of Norman S. Weinberg that student dormitories of literary and educational institutions be subject to taxation. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR THE TAXATION OF STUDENT DORMITORIES OF LITERARY AND EDUCATIONAL INSTITUTIONS.

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,
- 2 as most recently amended by section 1 of chapter 500 of the
- 3 acts of 1957, is hereby further amended by inserting after
- 4 paragraph (b) the following paragraph: —
- 5 (*b*¹/₂) Real estate occupied or used for boarding or lodging
- 6 the students of literary and educational institutions shall not be
- 7 exempt; and.

HOUSE OF REPRESENTATIVES

REPORT OF THE

COMMISSIONERS OF THE GENERAL LAND OFFICE

IN ANSWER TO A RESOLUTION PASSED BY THE HOUSE OF REPRESENTATIVES

ON THE 15TH MARCH 1871

BY THE HOUSE OF REPRESENTATIVES