

HOUSE No. 844

By Mrs. Gomes of Harwich, petition of Shirley Gomes relative to the taxation of personal property of second homes within the same city or town. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety-Seven.

AN ACT RELATIVE TO THE TAXATION OF PERSONAL PROPERTY.

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

1 Chapter 59 of the General Laws is hereby amended by inserting
2 after section 29 the following section:—

3 Section 29A. In any city or town which accepts the provisions
4 of this section, the assessors, in lieu of requiring the list of per-
5 sonal property on second homes held in said city or town at an
6 amount which shall generate personal property tax in an amount
7 not to exceed ten per cent of the tax paid for real property by the
8 said taxpayer; provided, however, that any individual who has
9 been assessed a tax on his personal property in said manner, shall
10 be notified of his right, upon the taxpayer's request, to submit an
11 itemized list of his personal property not subject to exemption
12 pursuant to section twenty-nine within sixty days of receiving his
13 personal tax bill.

THE UNIVERSITY OF CHICAGO
DEPARTMENT OF CHEMISTRY
5800 S. UNIVERSITY AVENUE
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RESEARCH REPORT

Submitted by: [Name]
Date: [Date]
Title: [Title]

Abstract: [Abstract text]

References: [References]