

HOUSE No. 1771

By Mr. Kocot of Northampton, petition of Peter V. Kocot and Michael R. Knapik relative to the taxation of certain military organizations. Taxation.

The Commonwealth of Massachusetts

In the Year Two Thousand and Three.

AN ACT RELATIVE TO THE TAXATION OF CERTAIN MILITARY ORGANIZATIONS.

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. Subsection (c) of section 1 of chapter 63A of the
2 General Laws, as appearing in the 1998 Official Edition, is
3 hereby amended by adding the following clause:—

4 3) organizations which are located within the boundaries of a
5 Massachusetts army or air national guard base that serve as social
6 clubs for members of the Massachusetts army or air national
7 guard.

1 SECTION 2. Section 6 of chapter 64H of the General Laws,
2 as appearing in the 1998 Official Edition, is hereby amended
3 in line 366 by inserting after the word “ninety-three” the
4 following:— meals served on the premises of organizations
5 which are located within the boundaries of a Massachusetts army
6 or air national guard base that serve as social clubs for members
7 of the Massachusetts army or air national guard.

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