

# HOUSE . . . . . No. 4889

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By Mr. McCarthy of Oak Bluffs, petition of Terrence P. McCarthy relative to tax exemptions for land used for agricultural and horticultural use. Taxation.

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## The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO TAX EXEMPTIONS FOR LAND USED FOR AGRICULTURAL AND HORTICULTURAL USE.

*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 14 of chapter 61A of the General Laws is hereby  
2 amended by striking out the second and third paragraphs, as  
3 appearing in section one of chapter 1118 of the acts of 1973, and  
4 inserting in place thereof the following paragraph:—  
5 Any owner of land shall have the right to pay all amounts,  
6 plus interest, which have been deducted under the agricultural  
7 and horticultural land use exemption provided for in this  
8 chapter. Upon payment of all such amounts so deducted, a land  
9 owner may convey his property without regard to the intended  
10 use by the grantee, and shall not be subject to any conveyance  
11 tax authorized by section twelve.

