

SENATE No. 1576

By Mr. Wetmore, a petition (accompanied by bill, Senate, No. 1576) of Earl A. McLean and Robert D. Wetmore for legislation relative to the taxation of open space. Taxation.

The Commonwealth of Massachusetts

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

AN ACT REGARDING TAXATION OF OPEN SPACE.

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 changing
2 the definition of "class two, open space", land which is not
3 otherwise classified and which is not taxable under a permanent
4 conservation restriction, and which land is not held for the
5 production of income but is maintained in an open or natural
6 condition and which contributes significantly to the benefit and
7 enjoyment of the public; except that land which is taxable under
8 the provisions of chapter sixty-one B and which is primarily used
9 for the training of beagles and for hunting shall be included as
10 class two, open space.

11 Chapter 61B of the General Laws is hereby amended by deleting
12 the second paragraph of section 2 and inserting in place thereof
13 the following: — the rate of tax applicable to such recreational
14 land shall be the rate determined to be applicable to class three,
15 commercial property under chapter 59; except that the rate of tax
16 applicable to land used primarily for training beagles and for
17 hunting shall be the rate determined to be applicable to class two,
18 open space, under chapter fifty-nine.

By Mr. Wray, a motion was made and seconded to refer the bill to the committee on Finance and Taxation.

The Committee of Finance

In the first case the motion was agreed to.

At the conclusion of the session the committee on Finance and Taxation reported the following:

The committee on Finance and Taxation has the honor to report to the Senate the following:

Chapter 15 of the General Laws is hereby amended to read as follows:—
1. The definition of "land" shall mean any land, whether or not
2. situated in the State, and whether or not owned by a person
3. or corporation, and whether or not held for the
4. production of income, and whether or not held in an open or
5. cultivated condition, and whether or not held in an open or
6. cultivated condition, and whether or not held in an open or
7. cultivated condition, except that land which is held in an
8. open or cultivated condition shall be included in
9. the definition of "land" for the purpose of this chapter.

Chapter 15B of the General Laws is hereby amended to read as follows:
1. The second paragraph of section 2 and meaning in plain English
2. the following:— the rate of tax applicable to such personal
3. property shall be the rate determined to be applicable to such
4. personal property under chapter 15, except that the rate of tax
5. applicable to land shall remain the same as before and the
6. amount of tax shall be determined to be applicable to such
7. personal property under chapter 15B.