

HOUSE No. 5046

By Mr. Decas of Wareham, petition of Charles N. Decas, Kenneth M. Lemanski, Kevin Poirier, Charles W. Mann, Edward P. Kirby and Peter Forman that manufactured homes not located in mobile home parks be subject to the real property tax. Taxation.

The Commonwealth of Massachusetts

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

AN ACT REGARDING NON-PARK MANUFACTURED HOMES TAXED AS REAL 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 Section 32G of chapter 140 of the General Laws, as amended, is
2 hereby further amended by inserting at the end of the first para-
3 graph the following sentence: — Notwithstanding any other provi-
4 sions of this section, manufactured homes not located in parks but
5 not affixed to the land on which they are sited are not subject to the
6 license fee, but shall be considered as real property for tax
7 purposes.

