

HOUSE No. 2991

By Mr. Flaherty of Boston, petition of Michael F. Flaherty relative to the tax assessment of airspace. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO ASSESSMENT OF AIRSPACE.

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 11 of Chapter 59 is hereby amended by adding the
2 following: — In any case when airspace is owned by anyone other
3 than the owner of the subjacent land surface, the airspace and the
4 surface will be separately assessed to their respective owners.

