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By Mr. Shea of Quincy, petition of Charles L. Shea for legislation to exempt certain vessels and watercraft from taxation. Taxation.

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**The Commonwealth of Massachusetts**

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

AN ACT PROVIDING THAT VESSELS SHALL BE EXEMPT FROM TAXATION.

*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. Section 5 of chapter 59 of the General Laws is  
2 hereby amended by inserting after clause Forty-first the follow-  
3 ing clause:—

4 Forty-second, Any vessel including any description of water-  
5 craft used or capable of being used as a means of transportation  
6 on water, including detachable motors and equipment appurte-  
7 nant thereto.

1 SECTION 2. Clause First of section 4 of said chapter 59 as  
2 appearing in the Tercentenary Edition, is hereby amended by  
3 striking out, in lines 4, 5 and 6, the words “ships and vessels at  
4 home or abroad, except as provided in section eight of this  
5 chapter and in section sixty-seven of chapter sixty-three” and  
6 inserting in place thereof the words:— except vessels as pro-  
7 vided in clause Forty-second of this chapter.

1 SECTION 3. Clause Twentieth of section 5 of said chapter 59,  
2 as most recently amended by chapter 384 of the acts of 1956, is  
3 hereby further amended by striking out, in line 17, the word  
4 “boats,”.

1 SECTION 4. Section eight of said chapter fifty-nine is hereby  
2 repealed.

1 SECTION 5. Section sixty-seven of chapter sixty-three of the  
2 General Laws is hereby repealed.

The Government of Massachusetts

At the Town Meeting of the Town of ...

Resolved, That the following be the ...

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