

HOUSE No. 385

By Mr. O'Farrell of Malden, petition of George H. O'Farrell that fallout shelters be exempt from the real estate tax. Taxation.

The Commonwealth of Massachusetts

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

AN ACT EXEMPTING FALLOUT SHELTERS, SO CALLED, 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 38 of chapter 59 of the General Laws, as appearing in
2 the Tercentenary Edition, is hereby amended by adding at the
3 end the following sentence:— In determining the fair cash
4 valuation of property under the provisions of this section the
5 assessors shall exclude the value of any structure built for the
6 purpose of providing a fallout shelter, so called.

The Committee of

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