SENATE DOCKET, NO. 689 FILED ON: 1/17/2013

SENATE . . . . . No. 1407

The Commonwealth of Massachusetts

PRESENTED BY:

***Stanley C. Rosenberg*, (BY REQUEST)**

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying:

An Act repealing the residential personal property tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Lance Fritz	*228 East Hill Road* *Leydon, MA 01337*

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SENATE . . . . . No. 1407

By Mr. Rosenberg (by request), a petition (accompanied by bill, Senate, No. 1407) of Lance Fritz for legislation to repeal the residential personal property tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
SENATE
, NO. *1509* OF 2011-2012.]

The Commonwealth of Massachusetts

An Act repealing the residential personal property tax.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

Whereas, the personal property tax provides no additional revenue to the cities and towns of the commonwealth and;

Whereas, municipalities incur unnecessary expense in its administration and;

Whereas, the compliance with the reporting requirements represents an undue burden on the residence, let the following be enacted.

SECTION 1. Section 5 of Chapter 59 of the General Laws, as appearing in the 2006 Official Edition, is hereby amended by inserting the following new clause at the end thereof: Fifty-six, personal property held principally for personal non-commercial use. Commercial use for the purposes of this section shall mean an enterprise whose net income exceeds $10,000.

SECTION 2. This act shall take effect upon its passage.