HOUSE DOCKET, NO. 2677 FILED ON: 1/21/2011

HOUSE . . . . . No. 2546

The Commonwealth of Massachusetts

PRESENTED BY:

***Paul W. Mark*, (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 reducing the sales tax and establishing a state land value tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Albert Hartheimer	*Lanesborough*

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HOUSE . . . . . No. 2546

By Mr. Mark of Hancock (by request), a petition (accompanied by bill, House, No. 2546) of Albert Hartheimer relative to reducing the sales tax and establishing a state land value tax. Revenue.

The Commonwealth of Massachusetts

An Act reducing the sales tax and establishing a state land value tax.

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

SECTION 1. Reducing the State Sales Tax

Section 4 of Chapter 64H of the Massachusetts General Laws, as appearing in the 2004 official edition, is hereby amended by striking out "six and one quarter" in line 13 and inserting in place thereof the word "five".

SECTION 2. Establishing the State Land Value Tax

The General Laws are hereby amended by inserting after Chapter 58A the following chapter:

Chapter 58B

State Land Value Tax

There shall be a tax on all taxable land value throughout the commonwealth.

In the first year, the tax shall be levied at the rate of ten dollars per thousand of assessed land value. There shall be no state tax on improvements. For the purposes of this section, the assessed value of taxable land as shown on local property tax bills shall be used. The state land value tax shall be collected by the municipality and forwarded to the state department of revenue.

SECTION 3. In subsequent years, the legislature shall determine the amount of the reduction of the sales and/or income tax and the corresponding increase in the state land tax.

SECTION 4. The goal of this act is, over time, to eliminate the sales and income taxes entirely in favor of a state land value tax.

SECTION 5. The state land value tax will take effect July 1 following enactment.