

**SENATE . . . . . No. 1306**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act to further the exemption from taxation of certain real estate and personal estate owned or held in trust for the benefit of certain incorporated war veteran organizations..

*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 hereby amended by  
2 inserting after the clause Fifth B the following new clause:-

3 “Fifth C, the real and personal estate belonging to or held in trust for the benefit of  
4 incorporated organizations of any war in which the United States has been engaged, to the extent  
5 of one million dollars, if actually used and occupied by such association, and if the net income  
6 from said property issued for charitable purposes; but it shall not be exempt for any year in  
7 which such association or the trustees holding for the benefit of such association willfully omit to  
8 bring into the assessors the list and statement required by section twenty-nine. This clause shall  
9 take effect upon its acceptance by any city or town. In those cities and towns which accept the  
10 provisions of this clause, the provisions of clause fifth, fifth A, or fifth B shall not be applicable;  
11 provided, however, that the state treasurer shall annually reimburse the city or town an amount  
12 equal to the reimbursement, if any, granted to such city or town under said clause fifth for the  
13 most recent fiscal year in which it received such reimbursement.”