

**SENATE . . . . . No. 1328**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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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:*

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

3           Whereas, municipalities incur unnecessary expense in its administration and;

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

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

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