

**SENATE . . . . . No. 1407**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

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

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*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 adoption of the accompanying bill:

**An Act repealing the residential personal property tax.**

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PETITION OF:

NAME:

*Lance Fritz*

DISTRICT/ADDRESS:

*228 East Hill Road Leydon, MA 01337*

**SENATE . . . . . No. 1407**

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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.

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

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Thirteen**  
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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.