

**SENATE . . . . . No. 1597**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Patrick M. O'Connor*

*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 excluding small businesses from personal property tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Patrick M. O'Connor</i>	<i>Plymouth and Norfolk</i>	
<i>Ryan C. Fattman</i>	<i>Worcester and Norfolk</i>	<i>2/1/2017</i>

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By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1597) of Patrick M. O'Connor and Ryan C. Fattman for legislation to exclude small businesses from personal property tax. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
\_\_\_\_\_

An Act excluding small businesses from 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 SECTION 1. Section 18 of chapter 59 of the General Laws, as appearing in the 2012
- 2 Official Edition, is hereby amended by adding after the word “ninety” of line 41 the following:
- 3 or corporations employing 20 or fewer full time employees.