SENATE DOCKET, NO. FILED ON: 1/9/2009

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

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The Commonwealth of Massachusetts

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PRESENTED BY:

**Rosenberg, Stan (SEN) (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 passage of the accompanying bill:

An Act Repealing the Residential Personal Property Tax.

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| Lance Fritz | 228 East Hill Road
Leyden, MA 01337 |

The Commonwealth of Massachusetts

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**In the Year Two Thousand and Nine**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

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:*

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

Whereas, municipalities incur unnecessary expense in its administration and;

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

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

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