

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Denis E. Guyer

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 reducing the sales tax and establishing a state land tax.

PETITION OF:

NAME:

Denis E. Guyer

DISTRICT/ADDRESS:

2nd Berkshire

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2935 OF .]

The Commonwealth of Massachusetts

—————
In the Year Two Thousand and Nine
—————

AN ACT REDUCING THE SALES TAX AND ESTABLISHING A STATE LAND 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. Reducing the State Sales Tax

2 Section 4 of Chapter 64H of the Massachusetts General Laws, as appearing in the 2004 official edition, is
3 hereby amended by striking out “five” in line 13 and inserting in place thereof the word “four”.

4

5 SECTION 2. Establishing the State Land Tax

6 The General Laws are hereby amended by inserting after Chapter 58A the following chapter:

7

8 Chapter 58B

9 State Land Tax

10 There shall be a tax on all taxable land throughout the commonwealth.

11 In the first year, the tax shall be levied at the rate of five dollars per thousand. There shall be no
12 state tax on improvements. For the purposes of this section, the assessed value of taxable land as
13 shown on local property tax bills shall be used. The state land tax shall be collected by the
14 municipality and forwarded to the state department of revenue.

15

16 SECTION 3.

17 In subsequent years, the legislature shall determine the amount of the reduction of the sales and/or
18 income tax and the corresponding increase in the state land tax.

19

20 SECTION 4.

21 The goal of this act is, over time, to eliminate the sales and income taxes entirely in favor of a state land
22 tax.

23

24 SECTION 5.

25 The state land tax take effect December 31 following enactment.