

**HOUSE . . . . . No. 2521**

---

The Commonwealth of Massachusetts

\_\_\_\_\_

PRESENTED BY:

***Gailanne M. Cariddi, (BY REQUEST)***

\_\_\_\_\_

*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 value tax.

\_\_\_\_\_

PETITION OF:

NAME:

*Gailanne M. Cariddi*

DISTRICT/ADDRESS:

*1st Berkshire*

**HOUSE . . . . . No. 2521**

By Ms. Cariddi of North Adams (by request), a petition (accompanied by bill, House, No. 2521) of Gailanne M. Cariddi relative to reducing the sales tax and establishing a state land value tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION

SEE

□ □ HOUSE  
□ , NO. 2546 OF 2011-2012.]

**The Commonwealth of Massachusetts**

**In the Year Two Thousand Thirteen**

An Act reducing the sales tax and establishing a state land value 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  
3 official edition, is hereby amended by striking out “six and one quarter” in line 13 and inserting  
4 in place thereof the word “five”.

5 SECTION 2. Establishing the State Land Value Tax

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

8 Chapter 58B

9 State Land Value Tax

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

11 In the first year, the tax shall be levied at the rate of ten dollars per thousand of assessed  
12 land value. There shall be no state tax on improvements. For the purposes of this section, the

13 assessed value of taxable land as shown on local property tax bills shall be used. The state land  
14 value tax shall be collected by the municipality and forwarded to the state department of revenue.

15 SECTION 3. In subsequent years, the legislature shall determine the amount of the  
16 reduction of the sales and/or income tax and the corresponding increase in the state land tax.

17 SECTION 4. The goal of this act is, over time, to eliminate the sales and income taxes  
18 entirely in favor of a state land value tax.

19 SECTION 5. The state land value tax will take effect July 1 following enactment.