

HOUSE No. 02546

The Commonwealth of Massachusetts

PRESENTED BY:

Paul Mark, (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:

Albert Hartheimer

DISTRICT/ADDRESS:

Lanesborough

HOUSE No. 02546

By Mr. Mark of Hancock (by request), a petition (accompanied by bill, House, No. 2546) of [petitioners] relative to reducing the sales tax and establishing a state land value tax
 Joint Committee on Revenue.

The Commonwealth of Massachusetts

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In the Year Two Thousand Eleven
—————

An Act reducing the sales tax and establishing a state land value tax

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Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Be it enacted by the Senate and House of Representatives in General Court assembled,
2 and by the authority of the same, as follows:

3 SECTION 1. Reducing the State Sales Tax

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

7 SECTION 2. Establishing the State Land Value Tax

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

9 Chapter 58B

10 State Land Value Tax

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

12 In the first year, the tax shall be levied at the rate of ten dollars per thousand of assessed land

13 value. There shall be no state tax on improvements. For the purposes of this section, the

14 assessed value of taxable land as shown on local property tax bills shall be used. The state land

15 value tax shall be collected by the municipality and forwarded to the state department of revenue.

16 SECTION 3.

17 In subsequent years, the legislature shall determine the amount of the reduction of the sales

18 and/or income tax and the corresponding increase in the state land tax.

19 SECTION 4.

20 The goal of this act is, over time, to eliminate the sales and income taxes entirely in favor of a

21 state land value tax.

22 SECTION 5.

23 The state land value tax will take effect July 1 following enactment.