

# HOUSE . . . . . No. 2935

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By Mr. Guyer of Dalton (by request), petition of Albert Hartheimer for legislation to reduce the sales tax by the establishment of a state land tax. Revenue.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand and Seven.

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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  
3 appearing in the 2004 official edition, is hereby amended by striking  
4 out “five” in line 13 and inserting in place thereof the words “four  
5 and one half”.

1 SECTION 2. Establishing the State Land Tax.  
2 The General Laws are hereby amended by inserting after Chapter  
3 58A the following chapter:—

4 **Chapter 58B.**  
5 **State Land Tax.**

6 Section 1. There shall be a tax on all taxable land throughout the  
7 Commonwealth. In the first year, the tax shall be levied at the rate of  
8 five dollars per thousand. There shall be no state tax on improve-  
9 ments. For the purposes of this section, the assessed value of taxable  
10 land as shown on local property tax bills shall be used. The state  
11 land tax shall be collected by the municipality and forwarded to the  
12 state department of revenue.

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

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

1 SECTION 5. This act shall be effective two years after passage.