

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

---

**The Commonwealth of Massachusetts**

PRESENTED BY:

**Ruth B. Balser**

*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 relative to the taxation of public land leased for commercial purposes.

PETITION OF:

NAME:

Ruth B. Balser

DISTRICT/ADDRESS:

12th Middlesex

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2995 OF 2007-2008.]

## The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE TAXATION OF PUBLIC LAND LEASED FOR COMMERCIAL  
PURPOSES.

*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. Section 2B of chapter 59 of the General Laws, as appearing in the 2006  
2 Official Edition, is hereby amended by striking out the third paragraph and inserting in place  
3 thereof the following paragraph:-

4           This section shall not apply to the property of the United States, or any instrumentality  
5 thereof, for which payments are made in lieu of taxes in amounts equivalent to taxes which  
6 might otherwise be lawfully assessed, on behalf of the United States or any instrumentality  
7 thereof, for which payments are made in lieu of taxes in amounts equivalent to taxes which  
8 might otherwise be lawfully assessed, in behalf of the United States or any instrumentality  
9 thereof; or to the property of the United States, or any instrumentality thereof, which is used by a  
10 manufacturing corporation so classified under chapter 58.

11           SECTION 2. Section 24 of chapter 161A of the General Laws, as so appearing, is  
12 hereby amended by inserting after the first paragraph the following paragraph:-

13           Real property of the Authority shall, if leased, used, or occupied in connection with a  
14 business conducted for profit shall, for the privilege of such lease, use or occupancy be valued,  
15 classified, assessed and taxed annually as of January first to the lessee, user, or occupant in the  
16 same manner and to the same extent as if such lessee, user, or occupant were the owner thereof  
17 in full. No tax assessed under this section shall be a lien upon the real estate with respect to  
18 which it is assessed; no shall any tax be enforced by any sale or taking of such real estate; but the  
19 interest of any lessee therein may be sold or taken by the collector of the town in which the real

20 estate lies for the nonpayment of such taxes in the manner provided by law for the sale or taking  
21 of real estate for nonpayment of annual taxes. Notwithstanding the above, such collector shall  
22 have for the collection of taxes assessed under this section all other remedies provided by chapter  
23 sixty for the collection of annual taxes upon real estate.

24 SECTION 3. Section 13 of chapter 161B of the General Laws, as so appearing, is hereby  
25 amended by inserting after the word “taxation”, in the first sentence, the following words:-  
26 except as hereinafter provided.

27 SECTION 4. Section 13 of chapter 161B of the General Laws is hereby further amended  
28 by inserting after the first paragraph the following paragraph:-

29 Real property of the Authority shall, if leased, used, or occupied in connection with a  
30 business conducted for profit shall, for the privilege of such lease, use or occupancy be valued,  
31 classified, assessed and taxed annually as of January first to the lessee, user or occupant in the  
32 same manner and to the same extent as if such lessee, user or occupant were the owner thereof  
33 in full. No tax assessed under this section shall be a lien upon the real estate with respect to  
34 which it is assessed; nor shall any tax be enforced by any sale or taking of such real estate; but  
35 the interest of any lessee therein may be sold or taken by the collector of the town in which the  
36 real estate lies for the nonpayment of such taxes in the manner provided by law for the sale or  
37 taking of real estate for nonpayment of annual taxes. Such collector shall have for the collection  
38 of taxes assessed under this section all other remedies provided by chapter sixty for the  
39 collection of annual taxes upon real estate.

40 SECTION 5. The first sentence of section 17 of chapter 465 of the acts of 1956 as most  
41 recently amended, is hereby amended by striking out the words “commonwealth, and no  
42 property of the Authority shall be taxed to a lessee thereof under section three A of chapter fifty-  
43 nine of the General Laws; provided, however, that anything herein to the contrary  
44 notwithstanding, lands of the Authority, except lands acquired by the commonwealth under the  
45 provisions of chapter seven hundred and five of the acts of nineteen hundred and fifty-one  
46 situated in that part of the city called South Boston and constituting part of the Commonwealth  
47 Flats, and land acquired by the Authority which were subject to taxation on the assessment date  
48 next preceding the acquisition thereof,” and inserting in place thereof the following words:-

49 Commonwealth; provided, however that anything herein to the contrary notwithstanding,  
50 lands of the Authority.

51 SECTION 6. The first paragraph of section 17 of chapter 465 of the acts of 1956 as most  
52 recently amended, is hereby further amended by striking out the sentence “No such property  
53 shall be taxed to a lessee thereof from the Authority regardless of the date of acquisition of such  
54 property by the Authority.”

55 SECTION 7. Section 6 of chapter 701 of the acts of 1960 is hereby amended by adding  
56 the following paragraph:-

57 Real property of the Authority shall, if leased, used, or occupied in connection with a  
58 business conducted for profit shall, for the privilege of such lease, use or occupancy be valued,  
59 classified, assessed and taxed annually as of January first to the lessee, user, or occupant in the  
60 same manner and to the same extent as if such lessee, user, or occupant were the owner thereof  
61 in full. No tax assessed under this section shall be a lien upon the real estate with respect to  
62 which it is assessed; nor shall any tax be enforced by any sale or taking such real estate; but the  
63 interest of any lessee therein may be sold or taken by the collector of the town in which the real  
64 estate lies for the nonpayment of such taxes in the manner provided by law for the sale or taking  
65 of real estate for nonpayment of annual taxes. Such collector shall have for the collection of  
66 taxes assessed under this section all other remedies provided by chapter sixty for the collection  
67 of annual taxes upon real estate.

68 SECTION 8. Section 36 of chapter 190 of the Acts of 1982 is hereby amended by  
69 inserting after the first sentence the following paragraph:-

70 Real property of the Authority shall, if leased, used or occupied, in connection with a  
71 business conducted for profit shall, for the privilege of such lease, use, or occupancy be valued,  
72 classified, assessed and taxed annually as of January first to the lessee, user or occupant in the  
73 same manner and to the same extent as if such lessee, user, or occupant were the owner thereof  
74 in full. No tax assessed under this section shall be a lien upon the real estate with respect to  
75 which it is assessed; nor shall any tax be enforced by any sale or taking of such real estate; but  
76 the interest of any lessee therein may be sold or taken by the collector of the town in which the  
77 real estate lies for the nonpayment of such taxes in the manner provided by law for the sale or  
78 taking of real estate for nonpayment of annual taxes. Such collector shall have the collection of  
79 taxes assessed under this section all other remedies provided by chapter sixty for the collection  
80 of annual taxes upon real estate.

81 SECTION 9. Section 9 of chapter 372 of the Acts of 1984 is hereby amended by adding  
82 the following paragraph:-

83 Real property of the Authority shall, if leased, used, or occupied in connection with a  
84 business conducted for profit shall, for the privilege of such lease, use, or occupancy be valued,  
85 classified, assessed and taxed annually as of January first to the lessee, user or occupant in the  
86 same manner and to the same extent as if such lessee, user, or occupant were the owner thereof  
87 in full. No tax assessed under this section shall be a lien upon the real estate with respect to  
88 which it is assessed; nor shall any tax be enforced by any sale or taking of such real estate; but  
89 the interest of any lessee therein may be sold or taken by the collector of the town in which the  
90 real estate lies for the nonpayment of such taxes in the manner provided by law for the sale or  
91 taking of real estate for nonpayment of annual taxes. Such collector shall have for the collection  
92 of taxes assessed under this section all other remedies provided by chapter sixty for the  
93 collection of annual taxes upon real estate.