

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

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

**Elizabeth A. Malia**

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*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 used for commercial purposes on MBTA property.

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PETITION OF:

|                    |                   |
|--------------------|-------------------|
| NAME:              | DISTRICT/ADDRESS: |
| Elizabeth A. Malia | 11th Suffolk      |

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 3015 OF 2007-2008.]

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand and Nine**

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**AN ACT RELATIVE TO THE TAXATION OF PUBLIC LAND USED FOR COMMERCIAL  
PURPOSES ON MBTA PROPERTY.**

*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 24 of chapter 161A of the General Laws, as appearing in the 2006 Official  
2 Edition, is hereby amended by adding after the last sentence the following sentences: -

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4 Real property of the Authority shall, if leased, used, or occupied in connection with a business  
5 conducted for profit shall, for the privilege of such lease, use or occupancy be valued, classified,  
6 assessed and taxed annually as of January first to the lessee, user, or occupant in the same manner and  
7 to the same extent as if such lessee, user, or occupant were the owner thereof in full. No tax assessed  
8 under this section shall be a lien upon the real estate with respect to which it is assessed; nor shall any  
9 tax be enforced by any sale or taking of such real estate; but the interest of any lessee therein may be  
10 sold or taken by the collector of the town in which the real estate lies for the nonpayment of such taxes  
11 in the manner provided by law for the sale or taking of real estate for nonpayment of annual taxes.  
12 Notwithstanding the above, such collector shall have for the collections of taxes assessed under this  
13 section all other remedies provided by chapter sixty for the collection of annual taxes upon real estate.

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