

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

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**The Commonwealth of Massachusetts**

PRESENTED BY:

**Carl M. Sciortino, Jr.**

*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 telecommunication property taxes paid to cities and towns

PETITION OF:

NAME:

Carl M. Sciortino, Jr.

DISTRICT/ADDRESS:

34th Middlesex

# The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

## AN ACT RELATIVE TO TELECOMMUNICATION PROPERTY TAXES PAID TO CITIES AND TOWNS.

*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 5 of chapter 59 of the General Laws, as appearing in the 2006 Official Edition, is  
2 hereby amended by inserting after the word "than", in line 220, the following words:- "a telephone or  
3 telegraph corporation taxed under section 52A of chapter 63 or".

4 SECTION 2. Said section 5 of said chapter 59 of the General Laws, as so appearing, is hereby further  
5 amended by inserting after the words "two A", in line 223, the following words:- ", other than a  
6 telephone or telegraph corporation,".

7 SECTION 3. Said section 5 of said chapter 59 of the General Laws, as so appearing, is hereby further  
8 amended by inserting after the word "sixty-three", in line 239, the following words:- "or a telephone or  
9 telegraph corporation taxed under section 52A of chapter 63".

10 SECTION 4. Clause Fifth of section 18 of said chapter 59, as so appearing, is hereby amended by adding  
11 the following 2 sentences:- "Poles, underground conduits, wires and pipes of telecommunications  
12 companies laid in or erected upon public or private ways and property shall be assessed to their owners in  
13 the towns or cities where they are laid or erected. For purposes of this clause, telecommunications  
14 companies shall include cable television, internet service, telephone service, data service and any other  
15 telecommunications service providers."

16 SECTION 5. Section 39 of said chapter 59, as so appearing, is hereby amended by striking out the first  
17 sentence and inserting in place thereof the following 4 sentences:- "The valuation at which the poles,

18 wires and underground conduits, wires and pipes of all telephone and telegraph companies shall be  
19 assessed by the assessors of the respective cities and towns where the property is subject to taxation shall  
20 be determined annually by the commissioner of revenue subject to appeal to the appellate tax board, as  
21 provided in this section. Other taxable personal property of telephone and telegraph companies shall be  
22 valued and assessed by the assessors of the respective cities and towns where the property is subject to  
23 taxation, in the same manner as other personal property is valued and assessed under this chapter. For  
24 purposes of sections 39 to 42, telephone and telegraph companies shall include only those  
25 telecommunications companies which own and operate two-way voice communications service over  
26 wires or cables and are subject to rate regulation by the department of telecommunications and energy.  
27 Towers and monopoles used to support machinery and equipment for wireless communications shall not  
28 be considered poles under this section and shall be considered part of the real estate subject to valuation  
29 and assessment by local assessors.”