

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Thomas M. Stanley

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 telecommunications.

PETITION OF:

NAME:

Thomas M. Stanley

DISTRICT/ADDRESS:

9th Middlesex

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO THE TAXATION OF TELECOMMUNICATIONS.

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 2 appearing in the 2004 Official
2 Edition, is hereby amended by inserting after the word “than”, in line 220, the following words:— a
3 telephone or 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 2 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 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
13 in 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 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
20 shall be determined annually by the commissioner of revenue subject to appeal to the appellate tax
21 board, as provided in this section. Other taxable personal property of telephone and telegraph

22 companies shall be valued and assessed by the assessors of the respective cities and towns where the
23 property is subject to taxation, in the same manner as other personal property is valued and assessed
24 under this chapter. For purposes of sections 39 to 42, telephone and telegraph companies shall include
25 only those telecommunications companies which own and operate 16 two-way voice communications
26 service over wires or cables and are subject to rate regulation by the department of telecommunications
27 and energy. Towers and monopoles used to support machinery and equipment for wireless
28 communications shall not be considered poles under this section and shall be considered part of the real
29 estate subject to valuation and assessment by local assessors.