

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Mr. Petruccelli

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 companies.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

Mr. Petruccelli

First Suffolk and Middlesex

Angelo M. Scaccia

14th Suffolk

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO THE TAXATION OF TELECOMMUNICATIONS COMPANIES.

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. Clause 16(1)(d) of section 5 of chapter 59 of the General Laws, as so appearing in line 223 of
2 the 2002 official version, is hereby amended by adding after the words "fifty-two A" the phrase ",other
3 than a telephone or telegraph corporation,"

4

5 SECTION 1A. Clause 16(1)(c) of section 5 of chapter 59 of the General Laws, as so appearing in line 220
6 of the 2002 official version, is hereby amended by adding the following underlined words – "...other
7 than a telephone or telegraph corporation taxed pursuant to c. 63 s. 52A or mentioned in either..."

8

9 SECTION 1B. Clause 16(2) of section 5 of chapter 59 of the General Laws, as so appearing in line 239 of
10 the 2002 official version, is hereby amended by adding the following underlined words – "...both as
11 defined in section thirty of chapter sixty-three, or a telephone or telegraph corporation subject to tax
12 pursuant to c. 63 s. 52A, all property..."

13

14 SECTION 2. Clause Fifth of section 18 of said chapter 59, as so appearing on line 73 of the 2002 official
15 version, is hereby amended by adding at the end thereof the following two sentences: - Poles,
16 underground conduits, wires and pipes of telecommunications companies laid in or erected upon public
17 or private ways and property shall be assessed to the owners thereof in the towns where laid or
18 erected. For purposes of this clause, telecommunications companies shall include cable television,
19 internet service, telephone service, data service and any other telecommunications service providers.

20

21 SECTION 3. Section 39 of said chapter 59, as so appearing in line 1 of the 2002 official version, is hereby
22 amended by striking the first sentence thereof and inserting the following:- The valuation at which the
23 poles, wires and underground conduits, wires and pipes of all telephone and telegraph companies shall
24 be assessed by the assessors of the respective cities and towns where such property is subject to
25 taxation shall be determined annually by the commissioner of revenue subject to appeal to the
26 appellate tax board, as hereinafter provided. Other taxable personal property of telephone and
27 telegraph companies shall be valued and assessed by the assessors of the respective cities and towns
28 where such property is subject to taxation, in the same manner as other personal property is valued and
29 assessed under this chapter. For purposes of sections thirty-nine through forty-two, telephone and
30 telegraph companies shall include only those telecommunications companies which own and operate
31 two-way voice communications service over wires or cables and are subject to rate regulation by the
32 department of telecommunications and energy. Towers and monopoles used to support machinery and
33 equipment for wireless communications shall not be considered poles under this section and shall be
34 considered part of the real estate subject to valuation and assessment by local assessors.

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