

**SENATE . . . . . No.**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

**Cynthia Stone Creem**

*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 to Bring Fairness to Taxation of Personal Property.**

PETITION OF:

NAME:

Cynthia Stone Creem

DISTRICT/ADDRESS:

First Middlesex and Norfolk

# The Commonwealth of Massachusetts

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In the Year Two Thousand and Nine  
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## AN ACT TO BRING FAIRNESS TO TAXATION OF PERSONAL 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. Clause First of Section 18 of Chapter 59 of the General Laws, as appearing in the 2006  
2 Official Edition, is hereby amended by striking the first sentence thereof and replacing it with the  
3 following:-
- 4 “First, all tangible personal property, including that of persons not inhabitants of the commonwealth,  
5 except ships and vessels, and including machinery, poles, wires, and underground conduits, wires, and  
6 pipes of telecommunications companies laid in or erected upon public or private ways, shall be taxed to  
7 the owner in the town in which such property is situated on January first. For purposes of this clause,  
8 telecommunications companies shall include providers of cable television service, internet service,  
9 telephone service, data service, radio utility and mobile radio telephone utility systems, both as defined in  
10 Section 12A of Chapter 159, and any other services involving the transmission of communications or  
11 intelligence by any means.