

HOUSE No. 2852

The Commonwealth of Massachusetts

PRESENTED BY:

Hannah Kane and Vanna Howard

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 adoption of the accompanying bill:

An Act to promote urban agriculture and horticulture.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Hannah Kane</i>	<i>11th Worcester</i>	<i>1/12/2023</i>
<i>Vanna Howard</i>	<i>17th Middlesex</i>	<i>1/20/2023</i>
<i>Rodney M. Elliott</i>	<i>16th Middlesex</i>	<i>1/26/2023</i>
<i>James K. Hawkins</i>	<i>2nd Bristol</i>	<i>1/27/2023</i>
<i>Paul A. Schmid, III</i>	<i>8th Bristol</i>	<i>2/1/2023</i>
<i>James C. Arena-DeRosa</i>	<i>8th Middlesex</i>	<i>2/6/2023</i>
<i>Paul McMurtry</i>	<i>11th Norfolk</i>	<i>2/15/2023</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>2/19/2023</i>

HOUSE No. 2852

By Representatives Kane of Shrewsbury and Howard of Lowell, a petition (accompanied by bill, House, No. 2852) of Hannah Kane, Vanna Howard and others for legislation to promote urban agriculture and horticulture by providing for certain tax exemptions. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act to promote urban agriculture and horticulture.

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 5 of chapter 59 of the General Laws, as appearing in the 2021 Official Edition, is
2 hereby amended by adding the following clause: -

3 Fifty-ninth. Up to 100 percent of the assessed value of real estate in agricultural,
4 horticultural or agricultural and horticultural use, as those terms are defined in sections 1 and 2
5 of chapter 61A, provided that the real estate or portion thereof in agricultural, horticultural or
6 agricultural and horticultural use is less than 2 acres in area; provided further, that gross sales of
7 agricultural, horticultural or agricultural and horticultural products resulting from such uses
8 together total not less than \$500 in the previous year. The exemption provided in this clause shall
9 apply only to the portion of real estate in agricultural, horticultural or agricultural and
10 horticultural use. This clause shall take effect in any city or town upon acceptance of this section;
11 provided, that such city or town has a population of at least 50,000 inhabitants or meets the
12 definition of a gateway municipality under section 3A of chapter 23A. The legislative body of

13 any city or town that accepts this clause shall establish and may thereafter modify the percentage
14 of the assessed value exempt from taxation and may determine whether rooftop and container
15 farm operations shall be eligible for said exemption.