

**HOUSE . . . . . No. 2407**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Natalie M. Blais*

*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 relative to payments in lieu of taxation by organizations exempt from the property tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Natalie M. Blais</i>	<i>1st Franklin</i>
<i>Mindy Domb</i>	<i>3rd Hampshire</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>
<i>Carlos Gonzalez</i>	<i>10th Hampden</i>
<i>Maria Duaine Robinson</i>	<i>6th Middlesex</i>
<i>Bud L. Williams</i>	<i>11th Hampden</i>

**HOUSE . . . . . No. 2407**

By Ms. Blais of Sunderland, a petition (accompanied by bill, House, No. 2407) of Natalie M. Blais and others relative to payments in lieu of taxation by organizations exempt from the property tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 1565 OF 2017-2018.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
In the One Hundred and Ninety-First General Court  
(2019-2020)  
\_\_\_\_\_

An Act relative to payments in lieu of taxation by organizations exempt from the property tax.

*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. Chapter 59 of the General Laws is hereby amended by adding after section  
2 5M the following section:-

3 Section 5N. Notwithstanding the provisions of section 5 or any other general or special  
4 law to the contrary, in a city or town that votes to accept this section pursuant to section 4 of  
5 Chapter 4, an organization exempt from taxation under clause third shall make payments in lieu  
6 of taxation on all real and personal property owned by the organization in the city or town equal  
7 to 25 percent of the amount that would be paid if the property were not exempt from taxation.

8           Any city or town that accepts this section shall adopt an ordinance or bylaw to provide  
9 for agreements between the municipality and organizations that may provide for exemptions  
10 from payment, consideration of community benefits as payment and administration of payments.