

HOUSE No. 03240

The Commonwealth of Massachusetts

PRESENTED BY:

Stephen Stat Smith, (BY REQUEST)

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 local taxation of telephone and telegraph corporation machinery.

PETITION OF:

NAME:

Ron Keohan, MAA

DISTRICT/ADDRESS:

Deputy Assessor

Town of Saugus

298 Central Street

Saugus, MA 01906

HOUSE No. 03240

By Mr. Smith of Everett (by request), a petition (accompanied by bill, House, No. 3240) of [petitioners] relative to local taxation of telephone and telegraph corporation machinery Joint Committee on Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act relative to local taxation of telephone and telegraph corporation machinery.

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 appearing in the 2008 Official
2 Edition, is hereby amended by inserting after the word “than”, in line 220, the following words:-
3 a 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
5 further amended by inserting after the words “two A”, in line 223, the following words:- , other
6 than a telephone or telegraph corporation,.

7

8 SECTION 3. Clause Sixteenth of said section 5 of said chapter 59 of the General Laws is hereby
9 further amended by striking out paragraph (2), as inserted by section 2 of chapter 173 of the acts
10 of 2008, and inserting in place thereof the following paragraph:-

11

12 (2) In the case of (a) a business corporation subject to tax under section 39 of chapter 63 that is
13 not a manufacturing corporation, or (b) a telephone or telegraph corporation subject to tax under
14 section 52A of chapter 63, all property owned by the corporation other than the following:- real
15 estate, poles, underground conduits, wires and pipes, and machinery used in the conduct of the
16 business, which term, as used in this clause, shall not be considered to include stock in trade or
17 any personal property directly used in connection with dry cleaning or laundering processes or in
18 the refrigeration of goods or in the air-conditioning of premises or in any purchasing, selling,
19 accounting or administrative function. Notwithstanding the preceding sentence, a telephone or
20 telegraph corporation shall be subject to property tax assessment on machinery used in the
21 conduct of its business and leased to it by a corporation that is not a telephone or telegraph
22 corporation.