

**SENATE . . . . . No. 1836**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Adam Gomez*

*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>Adam Gomez</i>	<i>Hampden</i>	
<i>Lydia Edwards</i>	<i>Third Suffolk</i>	<i>2/13/2023</i>
<i>Liz Miranda</i>	<i>Second Suffolk</i>	<i>2/13/2023</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>2/21/2023</i>
<i>Patricia A. Duffy</i>	<i>5th Hampden</i>	<i>3/8/2023</i>

**SENATE . . . . . No. 1836**

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By Mr. Gomez, a petition (accompanied by bill, Senate, No. 1836) of Adam Gomez, Lydia Edwards, Liz Miranda, James B. Eldridge and others for legislation relative to payments in lieu of taxation by organizations exempt from the property tax. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1874 OF 2021-2022.]

**The Commonwealth of Massachusetts**

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

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, as appearing in the 2020 Official Edition,  
2 is hereby amended by adding after section 5N the following section:-

3 Section 5O. 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 of said section 5 owning total  
6 property valued at or above fifteen million shall make payments in lieu of taxation on all real and  
7 personal property owned by the organization in the city or town equal to 25 percent of the  
8 amount that would be paid if the property were not exempt from taxation.

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