

SENATE No. 2031

The Commonwealth of Massachusetts

In the Year Two Thousand Fourteen

An Act relating to supplemental real estate taxes.

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 2D of chapter 59 of the General Laws, as appearing in the 2010
2 Official Edition, is hereby amended in lines 2 and 38, after the words “50 per cent” the
3 following:- “excluding the value of the land”

4 SECTION 2. Section 2D of chapter 59 of the General Laws, as so appearing, is hereby
5 further amended by striking out, in line 16, the word “occupancy”, and inserting in place thereof
6 the following words:-improvement and issuance of the occupancy permit.

7 SECTION 3. Section 2D of chapter 59 of the General Laws, as so appearing, is hereby
8 further amended by inserting after the word “improvement“, in line 22, the following words:- , or
9 the succeeding fiscal year as the case may be,.

10 SECTION 4. This act shall take effect on January 1, 2014.