HOUSE DOCKET, NO. 705 FILED ON: 1/19/2011

# HOUSE . . . . . No. 777

## The Commonwealth of Massachusetts

PRESENTED BY:

***Elizabeth A. Malia***

*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:

An Act relative to the taxation of public land used for commercial purposes on MBTA property..

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|---|---|
| *Elizabeth A. Malia* | *11th Suffolk* |
| *Martha M. Walz* | *8th Suffolk* |
| *Carl M. Sciortino, Jr.* | *34th Middlesex* |
| *James J. Dwyer* | *30th Middlesex* |
| *Angelo M. Scaccia* | *14th Suffolk* |
| *Aaron Michlewitz* | *3rd Suffolk* |
| *Michael J. Moran* | *18th Suffolk* |
| *Cory Atkins* | *14th Middlesex* |
| *James B. Eldridge* | ☐ *[District]* ☐ |
| *Carlo Basile* | *1st Suffolk* |
| *Denise Provost* | *27th Middlesex* |
| *George T. Ross* | *2nd Bristol* |
| *Byron Rushing* | *9th Suffolk* |
| *Denise Andrews* | *2nd Franklin* |
| *Alice K. Wolf* | *25th Middlesex* |
| *Karen E. Spilka* | |

| | |
|---|---|
| | *[District]* |
| *Thomas M. Menino* | *Boston City Hall, 9th floor*<br>*Boston, MA 02201* |

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# HOUSE . . . . . No. 777

By Ms. Malia of Boston, a petition (accompanied by bill, House, No. 777) of Elizabeth A. Malia, Thomas M. Menino and others relative to the taxation of public land used for commercial purposes. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
HOUSE
, NO. *2824* OF 2009-2010.]

## The Commonwealth of Massachusetts

An Act relative to the taxation of public land used for commercial purposes on MBTA property..

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

SECTION 1. Section 24 of chapter 161A of the General Laws, as appearing in the 2008 Official Edition, is hereby amended by adding after the last sentence the following sentences: -

Real property of the Authority shall, if leased, used, or occupied in connection with a business conducted for profit shall, for the privilege of such lease, use or occupancy be valued, classified, assessed and taxed annually as of January first to the lessee, user, or occupant in the same manner and to the same extent as if such lessee, user, or occupant were the owner thereof in full. No tax assessed under this section shall be a lien upon the real estate with respect to which it is assessed; nor shall any tax be enforced by any sale or taking of such real estate; but the interest of any lessee therein may be sold or taken by the collector of the town in which the real estate lies for the nonpayment of such taxes in the manner provided by law for the sale or taking of real estate for nonpayment of annual taxes. Notwithstanding the above, such collector shall have for the collections of taxes assessed under this section all other remedies provided by chapter sixty for the collection of annual taxes upon real estate.