

SENATE No. 1322

The Commonwealth of Massachusetts

PRESENTED BY:

Anthony W. Petruccelli

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 the taxation of telecommunications companies.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Anthony W. Petruccelli	First Suffolk and Middlesex
Angelo M. Scaccia	14th Suffolk
Martha M. Walz	8th Suffolk
Michael J. Moran	18th Suffolk
Elizabeth A. Malia	11th Suffolk

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO THE TAXATION OF TELECOMMUNICATIONS COMPANIES.

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. Clause 16(1)(d) of section 5 of chapter 59 of the General Laws, as so appearing in
2 line 223 of the 2002 official version, is hereby amended by adding after the words "fifty-two A" the
3 phrase "other than a telephone or telegraph corporation,"

4 SECTION 1A. Clause 16(1)(c) of section 5 of chapter 59 of the General Laws, as so appearing in line
5 220 of the 2002 official version, is hereby amended by adding the following underlined words – "...other
6 than a telephone or telegraph corporation taxed pursuant to c. 63 s. 52A or mentioned in either..."

7 SECTION 1B. Clause 16(2) of section 5 of chapter 59 of the General Laws, as so appearing in line 239
8 of the 2002 official version, is hereby amended by adding the following underlined words – "...both as
9 defined in section thirty of chapter sixty-three, or a telephone or telegraph corporation subject to tax
10 pursuant to c. 63 s. 52A, all property..."

11 SECTION 2. Clause Fifth of section 18 of said chapter 59, as so appearing on line 73 of the 2002
12 official version, is hereby amended by adding at the end thereof the following two sentences: - Poles,
13 underground conduits, wires and pipes of telecommunications companies laid in or erected upon public or
14 private ways and property shall be assessed to the owners thereof in the towns where laid or erected. For

15 purposes of this clause, telecommunications companies shall include cable television, internet service,
16 telephone service, data service and any other telecommunications service providers.

17 SECTION 3. Section 39 of said chapter 59, as so appearing in line 1 of the 2002 official version,
18 is hereby amended by striking the first sentence thereof and inserting the following:- The valuation at
19 which the poles, wires and underground conduits, wires and pipes of all telephone and telegraph
20 companies shall be assessed by the assessors of the respective cities and towns where such property is
21 subject to taxation shall be determined annually by the commissioner of revenue subject to appeal to the
22 appellate tax board, as hereinafter provided. Other taxable personal property of telephone and telegraph
23 companies shall be valued and assessed by the assessors of the respective cities and towns where such
24 property is subject to taxation, in the same manner as other personal property is valued and assessed under
25 this chapter. For purposes of sections thirty-nine through forty-two, telephone and telegraph companies
26 shall include only those telecommunications companies which own and operate two-way voice
27 communications service over wires or cables and are subject to rate regulation by the department of
28 telecommunications and energy. Towers and monopoles used to support machinery and equipment for
29 wireless communications shall not be considered poles under this section and shall be considered part of
30 the real estate subject to valuation and assessment by local assessors.