

# HOUSE . . . . . No. 3403

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## The Commonwealth of Massachusetts

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PRESENTED BY:

*Thomas M. Stanley*

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*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 the taxation of alternative energy systems used by municipal property.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Thomas M. Stanley</i>	<i>9th Middlesex</i>	<i>1/18/2013</i>
<i>Michael J. Barrett</i>	<i>Third Middlesex</i>	<i>3/27/2013</i>
<i>John J. Lawn, Jr.</i>	<i>10th Middlesex</i>	<i>1/29/2013</i>
<i>Thomas P. Conroy</i>	<i>13th Middlesex</i>	<i>3/26/2013</i>
<i>Cory Atkins</i>	<i>14th Middlesex</i>	<i>3/29/2013</i>
<i>Kimberly N. Ferguson</i>	<i>1st Worcester</i>	<i>3/27/2013</i>

# HOUSE . . . . . No. 3403

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By Mr. Stanley of Waltham, a petition (accompanied by bill, House, No. 3403) of Thomas M. Stanley and others relative to the taxation of alternative energy systems used by municipal property. Revenue.

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## The Commonwealth of Massachusetts

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In the Year Two Thousand Thirteen  
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An Act relative to the taxation of alternative energy systems used by municipal property.

*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 2B of chapter 59 of the General Laws, as appearing in the 2010  
2 Official Edition, is hereby amended by adding the following paragraph:-

3           This section shall not apply to (i) all property, real or personal, including but not limited  
4 to: leasehold interests; interests in real estate; ownership of or an interest in buildings, other  
5 things erected on or affixed thereto and any improvements made thereupon; structures; goods;  
6 chattels and effects used in conjunction with any solar or wind powered system or device which  
7 is being utilized as a primary or auxiliary power system for the purpose of heating or otherwise  
8 supplying the energy needs of property held under section 3 of chapter 40; provided, however,  
9 that the exemption under this paragraph shall be allowed only for a period of 20 years from the  
10 date of the installation of such system or device; or (ii) property held under section 95 of chapter  
11 71.

12           SECTION 2. Section 5 of said chapter 59, as so appearing, is hereby amended by striking  
13 out, in line 11, the words “or Forty-fifth” and inserting in place thereof the following:-

14           , Forty-fifth or Fifty-eighth.

15           SECTION 3. Said section 5 of said chapter 59 of the General Laws, as so appearing, is  
16 hereby further amended by adding the following:-

17           Fifty-eighth. (i) All property, real or personal, including but not limited to: leasehold  
18 interests; interests in real estate; ownership of or an interest in buildings, other things erected on  
19 or affixed thereto and any improvements made thereupon; structures; goods; chattels and effects

used in conjunction with any solar or wind powered system or device which is being utilized as a primary or auxiliary power system for the purpose of heating or otherwise supplying the energy needs of property held under section 3 of chapter 40; provided, however, that the exemption under this paragraph shall be allowed only for a period of 20 years from the date of the installation of such system or device; or (ii) property held under section 95 of chapter 71.

SECTION 4. Chapter 71 of the General Laws is hereby amended by inserting after section 94 the following section:-

Section 95. All property, real or personal, including but not limited to: leasehold interests; interests in real estate; ownership of or an interest in buildings, other things erected on or affixed thereto and any improvements made thereupon; structures; goods; chattels and effects used in conjunction with any solar or wind powered system or device which is being utilized as a primary or auxiliary power system for the purpose of heating or otherwise supplying the energy needs of property used as a public school under this chapter shall be exempt from taxation under section 2B and section 5 of chapter 59; provided, however, that the exemption under this clause shall be allowed only for a period of 20 years from the date of the installation of such system or device.