

HOUSE No. 2681

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to the taxation of telecommunication 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. Section 5 of chapter 59 of the General Laws, as appearing in the 2006
2 Official Edition, is hereby amended by inserting after the word “than”, in line 220, the following
3 words:- a telephone or telegraph corporation taxed under section 52A of chapter 63 or.

4 SECTION 2. Said section 5 of said chapter 59, as so appearing, is hereby further
5 amended by inserting after the words “two A”, in line 223, the following words:- , other than a
6 telephone or telegraph corporation,.

7 SECTION 3. Said section 5 of said chapter 59, as so appearing, is hereby further
8 amended by inserting after the word “sixty-three”, in line 239, the following words:- or a
9 telephone or telegraph corporation taxed under section 52A of chapter 63.

10 SECTION 4. Clause Fifth of section 18 of said chapter 59, as so appearing, is hereby
11 amended by inserting after the first sentence the following sentences:-

12 Poles, underground conduits, wires and pipes of telecommunications companies laid in or
13 erected upon public or private ways and property shall be assessed to their owners in the towns

14 or cities where they are laid or erected. For purposes of this clause, telecommunications
15 companies shall include cable television, internet service, telephone service, data service and any
16 other telecommunications service providers.

17 SECTION 5. Section 39 of said chapter 59, as so appearing, is hereby amended by
18 striking out the first sentence and inserting in place thereof the following sentences:-

19 The valuation at which the poles, wires and underground conduits, wires and pipes of all
20 telephone and telegraph companies shall be assessed by the assessors of the respective cities and
21 towns where the property is subject to taxation shall be determined annually by the
22 commissioner of revenue subject to appeal to the appellate tax board, as provided in this section.
23 Other taxable personal property of telephone and telegraph companies shall be valued and
24 assessed by the assessors of the respective cities and towns where the property is subject to
25 taxation, in the same manner as other personal property is valued and assessed under this
26 chapter. For purposes of sections 39 to 42, telephone and telegraph companies shall include only
27 those telecommunications companies which own and operate two-way voice communications
28 service over wires or cables and are subject to rate regulation by the department of
29 telecommunications and energy. Towers and monopoles used to support machinery and
30 equipment for wireless communications shall not be considered poles under this section and shall
31 be considered part of the real estate subject to valuation and assessment by local assessors.