

HOUSE No. 2824

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 bill:

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

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Thomas M. Menino	
Elizabeth A. Malia	11th Suffolk
Joyce A. Spilotis	12th Essex
Angelo M. Scaccia	14th Suffolk
Patricia D. Jehlen	Second Middlesex
Martha M. Walz	8th Suffolk
Denise Provost	27th Middlesex
Michael J. Moran	18th Suffolk
Michael F. Rush	10th Suffolk
Willie Mae Allen	6th Suffolk
Kay Khan	11th Middlesex
Karen E. Spilka	Second Middlesex and Norfolk

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3015 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

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:*

1 SECTION 1. Section 24 of chapter 161A of the General Laws, as appearing in the 2006 Official
2 Edition, is hereby amended by adding after the last sentence the following sentences: -
3 Real property of the Authority shall, if leased, used, or occupied in connection with a business conducted
4 for profit shall, for the privilege of such lease, use or occupancy be valued, classified, assessed and taxed
5 annually as of January first to the lessee, user, or occupant in the same manner and to the same extent as if
6 such lessee, user, or occupant were the owner thereof in full. No tax assessed under this section shall be a
7 lien upon the real estate with respect to which it is assessed; nor shall any tax be enforced by any sale or
8 taking of such real estate; but the interest of any lessee therein may be sold or taken by the collector of the
9 town in which the real estate lies for the nonpayment of such taxes in the manner provided by law for the
10 sale or taking of real estate for nonpayment of annual taxes. Notwithstanding the above, such collector
11 shall have for the collections of taxes assessed under this section all other remedies provided by chapter
12 sixty for the collection of annual taxes upon real estate.