

HOUSE No. 2824

The Commonwealth of Massachusetts

In the Year Two Thousand 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
2 Official 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
4 business conducted for profit shall, for the privilege of such lease, use or occupancy be valued,
5 classified, assessed and taxed annually as of January first to the lessee, user, or occupant in the
6 same manner and to the same extent as if such lessee, user, or occupant were the owner thereof
7 in full. No tax assessed under this section shall be a lien upon the real estate with respect to
8 which it is assessed; nor shall any tax be enforced by any sale or taking of such real estate; but
9 the interest of any lessee therein may be sold or taken by the collector of the town in which the
10 real estate lies for the nonpayment of such taxes in the manner provided by law for the sale or
11 taking of real estate for nonpayment of annual taxes. Notwithstanding the above, such collector
12 shall have for the collections of taxes assessed under this section all other remedies provided by
13 chapter sixty for the collection of annual taxes upon real estate.