## The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act reimbursing cities and towns for non-profit tax exemptions ..

*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. The Third clause of section 5 of chapter 59 of the General Laws, as appearing
2	in the 2006 Official Edition, is hereby amended by adding the following paragraph:-
3	The commonwealth shall annually appropriate the amount necessary to fully reimburse
4	cities and towns in which charitable property makes up to 4 per cent or more of the total per cent
5	of town area for taxes exempted because of ownership by non-profit corporations. Subject to
6	appropriation, the commissioner of revenue shall distribute to each city and town the full amount
7	of taxes that would otherwise have been paid.