

HOUSE No. 3754

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to the taxation of telecommunications..

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 2 appearing in the 2004
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 of the General Laws, as so appearing, is
5 hereby further amended by inserting after the words “two A”, in line 223, the following
6 words:— , other than a telephone or telegraph corporation,.

7 SECTION 3. Said section 5 of said chapter 59 of the General 2 Laws, as so appearing, is
8 hereby further amended by inserting after the word “sixty-three”, in line 239, the following
9 words:— or a 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 adding the following sentences:— Poles, underground conduits, wires and pipes of
12 telecommunications companies laid in or erected upon public or private ways and property shall
13 be assessed to their owners in the towns or cities where they are laid or erected. For purposes of

14 this clause, telecommunications companies shall include cable television, internet service,
15 telephone service, data service and any other telecommunications service providers.

16 SECTION 5. Section 39 of said chapter 59, as so appearing, is hereby amended by
17 striking out the first sentence and inserting in place thereof the following sentences:— The
18 valuation at which the poles, wires and underground conduits, wires and pipes of all telephone
19 and telegraph companies shall be assessed by the assessors of the respective cities and towns
20 where the property is subject to taxation shall be determined annually by the commissioner of
21 revenue subject to appeal to the appellate tax board, as provided in this section. Other taxable
22 personal property of telephone and telegraph companies shall be valued and assessed by the
23 assessors of the respective cities and towns where the property is subject to taxation, in the same
24 manner as other personal property is valued and assessed under this chapter. For purposes of
25 sections 39 to 42, telephone and telegraph companies shall include only those
26 telecommunications companies which own and operate 16 two-way voice communications
27 service over wires or cables and are subject to rate regulation by the department of
28 telecommunications and energy. Towers and monopoles used to support machinery and
29 equipment for wireless communications shall not be considered poles under this section and shall
30 be considered part of the real estate subject to valuation and assessment by local assessors.