

**HOUSE . . . . . No. 3965**

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**The Commonwealth of Massachusetts**

**In the Year Two Thousand Nine**

An Act providing revenue from non-profit partnerships..

*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 3B of chapter 60 of the General Laws, as appearing in the 2006  
2 Official Edition, is hereby amended by inserting after the fourth sentence the following  
3 sentence:-

4 Any veteran or person over the age of 60 shall have an additional grace period of 10 days  
5 beyond the declared filing date in which to make payment.

6 SECTION 1. Section 38Y of chapter 63 of the General Laws, as inserted by section 83 of  
7 chapter 173 of the acts of 2008, is hereby amended by adding, after subsection (b), the following  
8 subsection:--

9 (c)The provisions of this section shall be applicable to every non-profit corporation,  
10 organization, partnership or trust regardless of corporate form that realizes any revenue through  
11 any business relationship with a for profit entity.

12 (d) Notwithstanding any general or special law to the contrary, all private college and  
13 universities shall pay taxes on any and all property dedicated to non-academic use.