

**SENATE . . . . . No. 1253**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act to Bring Fairness to Taxation of Personal 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. Clause First of Section 18 of Chapter 59 of the General Laws, as appearing  
2 in the 2006 Official Edition, is hereby amended by striking the first sentence thereof and  
3 replacing it with the following:-

4 First, all tangible personal property, including that of persons not inhabitants of the  
5 commonwealth, except ships and vessels, and including machinery, poles, wires, and  
6 underground conduits, wires, and pipes of telecommunications companies laid in or erected upon  
7 public or private ways, shall be taxed to the owner in the town in which such property is situated  
8 on January first. For purposes of this clause, telecommunications companies shall include  
9 providers of cable television service, internet service, telephone service, data service, radio utility  
10 and mobile radio telephone utility systems, both as defined in Section 12A of Chapter 159, and  
11 any other services involving the transmission of communications or intelligence by any means.