

SENATE No. 1303

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to tax exemptions for charitable organizations..

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. Notwithstanding any general or special law to the contrary, any income
2 derived from the rental or leasing of space to an organization named as an exempt purchaser
3 under sections 6(d) and (e) of chapter 64H of the General Laws shall not be taxed provided that
4 the rentor or leasor receives a local tax exemption on that property under clause 3 of section 5 of
5 chapter 59 of the General Laws.