

SENATE No. 1322

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act relative to the taxation of telecommunications companies..

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 16(1)(d) of section 5 of chapter 59 of the General Laws, as so
2 appearing in line 223 of the 2002 official version, is hereby amended by adding after the words
3 "fifty-two A" the phrase "other than a telephone or telegraph corporation,"

4 SECTION 1A. Clause 16(1)(c) of section 5 of chapter 59 of the General Laws, as so
5 appearing in line 220 of the 2002 official version, is hereby amended by adding the following
6 underlined words – "...other than a telephone or telegraph corporation taxed pursuant to c. 63 s.
7 52A or mentioned in either..."

8 SECTION 1B. Clause 16(2) of section 5 of chapter 59 of the General Laws, as so
9 appearing in line 239 of the 2002 official version, is hereby amended by adding the following
10 underlined words – "...both as defined in section thirty of chapter sixty-three, or a telephone or
11 telegraph corporation subject to tax pursuant to c. 63 s. 52A, all property..."

12 SECTION 2. Clause Fifth of section 18 of said chapter 59, as so appearing on line 73 of
13 the 2002 official version, is hereby amended by adding at the end thereof the following two

14 sentences: - Poles, underground conduits, wires and pipes of telecommunications companies laid
15 in or erected upon public or private ways and property shall be assessed to the owners thereof in
16 the towns where laid or erected. For purposes of this clause, telecommunications companies
17 shall include cable television, internet service, telephone service, data service and any other
18 telecommunications service providers.

19 SECTION 3. Section 39 of said chapter 59, as so appearing in line 1 of the 2002 official
20 version, is hereby amended by striking the first sentence thereof and inserting the following:-
21 The valuation at which the poles, wires and underground conduits, wires and pipes of all
22 telephone and telegraph companies shall be assessed by the assessors of the respective cities and
23 towns where such property is subject to taxation shall be determined annually by the
24 commissioner of revenue subject to appeal to the appellate tax board, as hereinafter provided.
25 Other taxable personal property of telephone and telegraph companies shall be valued and
26 assessed by the assessors of the respective cities and towns where such property is subject to
27 taxation, in the same manner as other personal property is valued and assessed under this
28 chapter. For purposes of sections thirty-nine through forty-two, telephone and telegraph
29 companies shall include only those telecommunications companies which own and operate two-
30 way voice communications service over wires or cables and are subject to rate regulation by the
31 department of telecommunications and energy. Towers and monopoles used to support
32 machinery and equipment for wireless communications shall not be considered poles under this
33 section and shall be considered part of the real estate subject to valuation and assessment by local
34 assessors.