

**HOUSE . . . . . No. 2551**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Michael J. Moran***

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to the equitable taxation of ground mounted solar systems.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Michael J. Moran</i>	<i>18th Suffolk</i>	<i>1/20/2011</i>

**HOUSE . . . . . No. 2551**

By Mr. Moran of Boston, a petition (accompanied by bill, House, No. 2551) of Michael J. Moran relative to the taxation of ground mounted solar systems. Revenue.

**The Commonwealth of Massachusetts**

**In the Year Two Thousand Eleven**

An Act relative to the equitable taxation of ground mounted solar systems.

*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. Chapter 59 of the Massachusetts General Laws is hereby amended by  
2 adding the following new section after section 3C:

3  
4 Section 3D. Anything in this chapter to the contrary notwithstanding, every ground  
5 mounted solar system, which shall include all necessary panels, inverters, mounting systems and  
6 electrical equipment shall be subject to taxation under this chapter as personal property, and shall  
7 be assessed to the owner thereof by the assessors in the respective cities and towns where such  
8 ground mounted solar systems are located; provided however, such property shall be subject to  
9 the following depreciation schedule:

10 In year one such property shall be assessed at ninety five percent of value; in years two  
11 through year eight straight line depreciation shall be applied to assess such property in year eight  
12 at thirty percent of value; and in years nine through twenty such property shall be assessed at  
13 twenty five percent of value.

14                   SECTION 2. Ground mounted solar systems, as described in this act, shall not be  
15 eligible for the solar property tax exemption provided in Chapter 59, Section 5, Clause Forty-  
16 Fifth.

17                   SECTION 3. This Act shall take effect upon it's passage.