

SENATE No. 1419

The Commonwealth of Massachusetts

PRESENTED BY:

Cynthia S. Creem

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 eliminating telecommunications tax exemptions.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Cynthia S. Creem</i>	
<i>Martha M. Walz</i>	<i>8th Suffolk</i>
<i>Ruth B. Balser</i>	<i>12th Middlesex</i>
<i>James B. Eldridge</i>	
<i>Kay Khan</i>	<i>11th Middlesex</i>

SENATE No. 1419

By Ms. Creem, a petition (accompanied by bill, Senate, No. 1419) of Cynthia S. Creem, Martha M. Walz, Ruth B. Balser, James B. Eldridge and others for legislation to eliminate telecommunications tax exemptions. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act eliminating telecommunications tax exemptions.

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 5 of chapter 59 of the General Laws, as appearing in the
2 2008 Official Edition, is hereby amended by inserting after the word “than”, in line 220, the
3 following words:- a telephone or telegraph corporation subject to tax under section 52A of
4 chapter 63 or.

5 SECTION 2: Said section 5 of said chapter 59 of the General Laws, as so
6 appearing, is hereby further amended by inserting after the words “two A”, in line 223, the
7 following words:- , other than a telephone or telegraph corporation,

8 SECTION 3: Clause Sixteenth of said section 5 of said chapter 59 of the
9 General Laws is hereby further amended by striking out paragraph (2), as inserted by SECTION
10 2 of chapter 173 of the acts of 2008, and inserting in place thereof the following paragraph:-

11 (2) In the case of (a) a business corporation subject to tax under section 39 of
12 chapter 63 that is not a manufacturing corporation, or (b) a telephone or telegraph corporation

13 subject to tax under section 52A of chapter 63, all property owned by the corporation other than
14 the following:- real estate, poles, underground conduits, wires and pipes, and machinery used in
15 the conduct of the business, which term, as used in this clause, shall not be considered to include
16 stock in trade or any personal property directly used in connection with dry cleaning or
17 laundering processes or in the refrigeration of goods or in the air-conditioning of premises or in
18 any purchasing, selling, accounting or administrative function. Notwithstanding the preceding
19 sentence, a telephone or telegraph corporation shall be subject to property tax assessment on
20 machinery used in the conduct of its business and leased to it by a corporation that is not a
21 telephone or telegraph corporation, and the telephone or telegraph corporation shall include such
22 property on its list to the board of assessors where the property is situated under section 29 of
23 this chapter.