

**SENATE . . . . . No. 79**

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The Commonwealth of Massachusetts

PRESENTED BY:

*Bruce E. Tarr*

*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 to provide a tax exemption for certain small businesses..

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Bruce E. Tarr</i>	
<i>Michael R. Knapik</i>	
<i>Robert L. Hedlund</i>	
<i>Richard J. Ross</i>	<i>Norfolk, Bristol and Middlesex</i>
<i>Randy Hunt</i>	<i>5th Barnstable</i>
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>
<i>Richard T. Moore</i>	
<i>James E. Timilty</i>	

**SENATE . . . . . No. 79**

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By Mr. Tarr, petition (accompanied by bill, Senate, No. 79) of Bruce E. Tarr, Michael R. Knapik, Robert L. Hedlund, Richard J. Ross and other members of the General Court for legislation to provide a tax exemption for certain small businesses [Joint Committee on Community Development and Small Businesses].

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 101 OF 2009-2010.]

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Eleven**  
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An Act to provide a tax exemption for certain small businesses..

*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 51 of Chapter 59 of the General Laws is hereby amended by adding  
2 the following at the end thereof:

3           With respect to each parcel of real property classified as class three, commercial, or class  
4 four, industrial, in each city or town certified by the Commissioner to be assessing all property at  
5 its full and fair cash valuation, and at the option of the Board of Selectmen or Mayor, with the  
6 approval of the City Council, as the case may be, by vote of July first of each fiscal year, there  
7 shall be an exemption equal to not more than twenty percent of the value of each parcel;  
8 provided, however, only the assessed owner or the subsequent owner applies by August first  
9 following the acceptance by each city or town in each fiscal year, that such exemption shall  
10 apply to property that is occupied by business that, at that location and all other combined, have

11 an average annual employment of no more than ten people during the previous calendar year as  
12 certified by the Commissioner of the Department of Employment and Training and the assessed  
13 valuation of which is less than \$1,000,000. In properties where all businesses do not qualify, the  
14 exemption shall be prorated according to the percentage of square footage of the building that  
15 does qualify. The exemption granted under this provision shall be prorated with the owner of the  
16 real estate receiving fifty percent of the benefit and the remaining fifty percent being prorated to  
17 the owners of the business that qualify by the owners of the real estate unless lease agreements  
18 provide otherwise. This exemption shall be in addition to any exemption allowable under  
19 Section five. The value of exemptions granted under this Section shall be borne by the combined  
20 value of class three, commercial property and class four, industrial property.