SENATE No. 1397

The Commonwealth of Massachusetts

PRESENTED BY:

Anthony W. Petruccelli

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 taxation of telecommunications companies.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Anthony W. Petruccelli	First Suffolk and Middlesex
Thomas M. Menino	1 City Hall Square Boston, MA 02201
Carlo Basile	1st Suffolk
Martha M. Walz	8th Suffolk

SENATE No. 1397

By Mr. Petruccelli, a petition (accompanied by bill, Senate, No. 1397) of Anthony W. Petruccelli, Thomas M. Menino, Carlo Basile and Martha M. Walz for legislation relative to the taxation of telecommunications companies. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION SEE SENATE, NO. 1498 OF 2011-2012.]

The Commonwealth of Alassachusetts

In the Year Two Thousand Thirteen

An Act relative to the taxation of telecommunications companies.

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Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Clause 16(1)(d) of section 5 of chapter 59 of the General Laws is hereby amended by adding after the words "fifty-two A" the phrase ", other than a telephone or telegraph corporation,"

SECTION 1A. Clause 16(1)(c) of section 5 of chapter 59 of the General Laws is hereby amended by striking out the words "other than a corporation" and inserting in place thereof the following words:- "...other than a telephone or telegraph corporation taxed pursuant to section fifty-two A of said chapter sixty-three or..."

SECTION 1B. Clause 16(2) of section 5 of chapter 59 of the General Laws is hereby amended by striking out the words "subject to tax under section 39 of chapter 63 that is not a manufacturing corporation, and inserting in place thereof the following words:- "...both as defined in section thirty of chapter sixty-three, or a telephone or telegraph corporation subject to tax pursuant to section fifty-two A of said chapter sixty-three,..."

SECTION 2. Section 39 of said chapter 59 is hereby amended by striking the first sentence thereof and inserting the following:-

The valuation at which the poles, wires and underground conduits, wires and pipes of all telephone and telegraph companies shall be assessed by the assessors of the respective cities and

17 towns where such property is subject to taxation shall be determined annually by the 18 commissioner of revenue subject to appeal to the appellate tax board, as hereinafter provided. 19 Other taxable personal property of telephone and telegraph companies shall be valued and 20 assessed by the assessors of the respective cities and towns where such property is subject to 21 taxation, in the same manner as other personal property is valued and assessed under this 22 chapter. For purposes of sections thirty-nine through forty-two, telephone and telegraph 23 companies shall include only those telecommunications companies which own and operate two-24 way voice communications service over wires or cables and are subject to rate regulation by the 25 department of telecommunications and energy. Towers and monopoles used to support 26 machinery and equipment for wireless communications shall not be considered poles under this 27 section and shall be considered part of the real estate subject to valuation and assessment by local 28 assessors.