

**SENATE . . . . . No. 2031**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Fourteen**  
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An Act relating to supplemental real estate taxes.

*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 2D of chapter 59 of the General Laws, as appearing in the 2010  
2 Official Edition, is hereby amended in lines 2 and 38, after the words “50 per cent” the  
3 following:- “excluding the value of the land”

4           SECTION 2. Section 2D of chapter 59 of the General Laws, as so appearing, is hereby  
5 further amended by striking out, in line 16, the word “occupancy”, and inserting in place thereof  
6 the following words:-improvement and issuance of the occupancy permit.

7           SECTION 3. Section 2D of chapter 59 of the General Laws, as so appearing, is hereby  
8 further amended by inserting after the word “improvement“, in line 22, the following words:- , or  
9 the succeeding fiscal year as the case may be,.

10           SECTION 4. This act shall take effect on January 1, 2014.