

HOUSE No. 3294

The Commonwealth of Massachusetts

PRESENTED BY:

Paul McMurtry

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 amending the tax rate on certain commercial property.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Paul McMurtry</i>	<i>11th Norfolk</i>	<i>1/16/2015</i>
<i>Dennis A. Rosa</i>	<i>4th Worcester</i>	<i>3/19/2015</i>
<i>Chris Walsh</i>	<i>6th Middlesex</i>	<i>3/19/2015</i>

HOUSE No. 3294

By Mr. McMurtry of Dedham, a petition (accompanied by bill, House, No. 3294) of Paul McMurtry, Dennis A. Rosa and Chris Walsh relative to the tax rate on certain commercial property. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act amending the tax rate on certain commercial property.

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 2A of chapter 59 of the General Laws, as appearing in the 2012 Official Edition,
2 is hereby amended by inserting after the word “purposes”, in line 47, the following words:- ;
3 provided, that property that is held for use by a business that had an average annual employment
4 of no more than 10 during the previous calendar year as certified by the secretary of labor and
5 workforce development or, where the business is a sole proprietorship or partnership not subject
6 to the provisions of chapter 151A, as determined by the assessors, and the assessed valuation is
7 less than \$1,000,000 shall be class three, commercial and subject to a tax rate proportionally 20
8 per cent less than class three, commercial property in this same class that does not meet this
9 requirement.