

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Marjorie C. Decker

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 concerning the tax status of property of a housing authority.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Marjorie C. Decker</i>	<i>25th Middlesex</i>	<i>3/25/2015</i>

HOUSE No.

By Ms. Decker of Cambridge, a petition (subject to Joint Rule 12) of Marjorie C. Decker relative to tax exemptions for public property used by housing authorities for essential public and governmental purposes. Revenue.

The Commonwealth of Massachusetts

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

An Act concerning the tax status of property of a housing authority.

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 16 of chapter 121B of the General Laws, as appearing in the 2012 Official
2 Edition, is hereby amended by adding the following paragraph:-

3 The property of an instrumentality or entity created or designated by a housing authority
4 in order to participate in the rehabilitation, repair, development or redevelopment of low and
5 moderate income housing undertaken or assisted pursuant to local, state or federal legislation or
6 resources, including a state or federal low income housing tax credit program, shall be deemed to
7 be public property used for essential public and governmental purposes and shall be entitled to a
8 tax exemption in the same manner as the housing authority under this section, and shall be
9 entitled to make payments in lieu of taxes as provided in this section.