SENATE DOCKET, NO. 268 FILED ON: 1/14/2015

SENATE . . . . . No. 1451

The Commonwealth of Massachusetts

PRESENTED BY:

William N. Brownsberger

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 payments in lieu of taxation of organizations exempt from the property tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
William N. Brownsberger	*Second Suffolk and Middlesex*
James B. Eldridge	*Middlesex and Worcester*
Chris Walsh	*6th Middlesex*
Jason M. Lewis	*Fifth Middlesex*

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SENATE . . . . . No. 1451

By Mr. Brownsberger, a petition (accompanied by bill, Senate, No. 1451) of William N. Brownsberger, James B. Eldridge, Chris Walsh and Jason M. Lewis for legislation relative to payments in lieu of taxation of organizations exempt from the property tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. *1308* OF 2013-2014.]

The Commonwealth of Massachusetts

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

An Act relative to payments in lieu of taxation of organizations exempt from the property tax.

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

Chapter 59 of the General Laws is hereby amended by adding after section 5N the following section:-

Section 5O. Notwithstanding the provisions of section 5 or any other general or special law to the contrary, in a city or town that votes to accept this section pursuant to section 4 of Chapter 4, an organization exempt from taxation under clause third shall make payments in lieu of taxation on all real and personal property owned by the organization in the city or town equal to 25 percent of the amount that would be paid if the property were not exempt from taxation.

8 Any city or town that accepts this section shall adopt an ordinance or bylaw to provide
9 for agreements between the municipality and organizations that may provide for exemptions
10 from payment, consideration of community benefits as payment and administration of payments.