

**HOUSE . . . . . No. 1565**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Stephen Kulik*

*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 by organizations exempt from the property tax.

PETITION OF:

| NAME:                       | DISTRICT/ADDRESS:      | DATE ADDED:      |
|-----------------------------|------------------------|------------------|
| <i>Stephen Kulik</i>        | <i>1st Franklin</i>    | <i>1/18/2017</i> |
| <i>Aaron Vega</i>           | <i>5th Hampden</i>     |                  |
| <i>Jason M. Lewis</i>       | <i>Fifth Middlesex</i> |                  |
| <i>Sheila C. Harrington</i> | <i>1st Middlesex</i>   |                  |
| <i>Mathew Muratore</i>      | <i>1st Plymouth</i>    |                  |
| <i>Thomas J. Calter</i>     | <i>12th Plymouth</i>   |                  |

**HOUSE . . . . . No. 1565**

By Mr. Kulik of Worthington, a petition (accompanied by bill, House, No. 1565) of Stephen Kulik and others relative to payments in lieu of taxation by organizations exempt from the property tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2584 OF 2015-2016.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
\_\_\_\_\_

An Act relative to payments in lieu of taxation by 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:*

1 SECTION 1. Chapter 59 of the General Laws is hereby amended by adding after section  
2 5M the following section:-

3 Section 5N. Notwithstanding the provisions of section 5 or any other general or special  
4 law to the contrary, in a city or town that votes to accept this section pursuant to section 4 of  
5 Chapter 4, an organization exempt from taxation under clause third shall make payments in lieu  
6 of taxation on all real and personal property owned by the organization in the city or town equal  
7 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.