

HOUSE No. 1625

The Commonwealth of Massachusetts

PRESENTED BY:

Daniel J. Ryan

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 the taxation of public land used for commercial purposes on Massachusetts Port Authority property.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Daniel J. Ryan</i>	<i>2nd Suffolk</i>
<i>Mayor Martin J. Walsh</i>	<i>Office of Mayor Martin J. Walsh, 1 City Hall Square, Suite 500, Boston, MA</i>
<i>Daniel J. Hunt</i>	<i>13th Suffolk</i>

HOUSE No. 1625

By Mr. Ryan of Boston, a petition (accompanied by bill, House, No. 1625) of Daniel J. Ryan, Mayor Martin J. Walsh and Daniel J. Hunt relative to the taxation of public land used for commercial use on Massachusetts Port Authority property. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to the taxation of public land used for commercial purposes on Massachusetts Port Authority 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 1. The first paragraph of section 17 chapter 465 of the acts of 1956, as
2 amended, is hereby amended by striking from the first sentence the following words: - “, and no
3 property of the Authority shall be taxed to a lessee thereof under section three A of chapter fifty-
4 nine of the General Laws.”

5 SECTION 2. Said section 17 chapter 465 of the acts of 1956, as amended, is hereby
6 further amended by inserting the following paragraph after the third paragraph; -

7 Notwithstanding anything in this section to the contrary, real property of the Authority
8 shall, if leased, used, or occupied in connection with a business conducted for profit, or if leased,
9 used, or occupied for other than public purposes shall, for the privilege of such lease, use, or
10 occupancy be valued, classified, assessed and taxed annually as of January 1 to the lessee, user,
11 or occupant in the same manner and to the same extent as if such lessee, user, or occupant were

12 the owner thereof in fee. No tax assessed under this section shall be a lien upon the real estate
13 with respect to which it is assessed; nor shall any tax be enforced by any sale or taking of such
14 real estate; but the interest of any lessee therein may be sold or taken by the collector of the town
15 in which the real estate lies for the nonpayment of such taxes in the manner provided by law for
16 the sale or taking of real estate for nonpayment of annual taxes. Notwithstanding the previous
17 sentence, such collector may utilize all other remedies provided by chapter 60 for the collection
18 of annual taxes upon real estate and for the collection of taxes assessed under this section. This
19 paragraph shall not apply to a use, lease or occupancy which is reasonably necessary to the
20 public purpose of a public airport or port facility. Reasonably necessary use shall not include
21 residential use, hotels, entertainment facilities, office buildings, or retail buildings.