

**HOUSE . . . . . No. 2650**

---

**The Commonwealth of Massachusetts**

PRESENTED BY:

*Alan Silvia*

*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 clarifying uncertainties in the clean energy market and in the local taxation of clean energy producing property.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Alan Silvia</i>	<i>7th Bristol</i>
<i>Carole A. Fiola</i>	<i>6th Bristol</i>
<i>Paul A. Schmid, III</i>	<i>8th Bristol</i>

**HOUSE . . . . . No. 2650**

By Mr. Silvia of Fall River, a petition (accompanied by bill, House, No. 2650) of Alan Silvia, Carole A. Fiola and Paul A. Schmid, III relative to taxation of certain solar or wind powered energy systems. Revenue.

**The Commonwealth of Massachusetts**

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

An Act clarifying uncertainties in the clean energy market and in the local taxation of clean energy producing 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. Section 5 of chapter 59 of the General Laws, as appearing in the 2016  
2 Official Edition, is hereby amended by adding the following clause:-

3 Fifty-ninth, Any solar or wind powered system or device, and all supporting structures  
4 and devices, which is being utilized as a primary or auxiliary power system for the purpose of  
5 heating or otherwise supplying the energy needs of any entity that is otherwise found to be  
6 taxable under this chapter, shall be deemed personal property and shall only be valued as  
7 seventy-five percent (75%) of its actual cost and shall be allowed an additional five (5%)  
8 reduction in value for the purposes of all taxation under this chapter for every year from the date  
9 of its first assessment until the fifteenth (15th) year following its first assessment at which point  
10 such property shall be valued at zero (\$0) dollars, as a reasonable allowance for the exhaustion,  
11 wear and tear, and obsolescence.

12 SECTION 2. Section 5 of chapter 59 of the General Laws, as appearing in the 2016  
13 Official Edition, is hereby amended by adding the following clause:-

14 Sixtieth, Any solar or wind powered system or device, and all supporting structures and  
15 devices, which is being utilized as a primary or auxiliary power system for the purpose of  
16 heating or otherwise supplying the energy needs of any entity that is otherwise found to be  
17 taxable under this chapter, shall not be deemed a fixture of the real property upon which it  
18 resides and shall not be included in the value of the real property upon which it resides.