

**HOUSE . . . . . No. 4609**

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The Commonwealth of Massachusetts

PRESENTED BY:

*Sarah K. Peake*

*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 excise tax revenue for the Chatham other post-employment benefits liability trust fund.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Sarah K. Peake</i>	<i>4th Barnstable</i>	<i>6/5/2018</i>
<i>Julian Cyr</i>	<i>Cape and Islands</i>	<i>6/5/2018</i>

**HOUSE . . . . . No. 4609**

By Ms. Peake of Provincetown, a petition (accompanied by bill, House, No. 4609) of Sarah K. Peake and Julian Cyr (by vote of the town) that the town of Chatham be authorized to establish an additional excise tax on real property in said town to fund the other post-employment benefits liability trust fund of said town. Revenue. [Local Approval Received.]

**The Commonwealth of Massachusetts**

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

An Act relative to excise tax revenue for the Chatham other post-employment benefits liability trust fund.

*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. Notwithstanding the provisions of chapter 59 of the Massachusetts General  
2 Laws or any other special or general law to the contrary, upon expiration of the Cape Cod Open  
3 Space Land Acquisition Program (Cape Cod Land Bank) on January 1, 2020, the town of  
4 Chatham is hereby authorized to impose an additional excise tax on real property located in  
5 Chatham in an amount equal to 1.5 per cent of the real estate tax levy against said property. Said  
6 additional excise shall initiate with the next fiscal year for real estate tax bills following the vote  
7 of the town to approve the additional excise authorized hereby. The amount of said additional  
8 excise shall not be included in any calculation of total taxes assessed for purposes of section 21C  
9 of chapter 59 of the General Laws and all exemptions and abatements of real property tax  
10 authorized by said chapter 59 or any other law for which a taxpayer qualifies and is eligible shall  
11 not be affected by this act.

12 SECTION 2. The provisions of section 35 of chapter 60 of the Massachusetts General  
13 Laws relative to collection actions against delinquent taxpayers shall apply to the excise tax  
14 authorized hereby.

15 SECTION 3. Notwithstanding the provisions of section 53 of chapter 44 of the  
16 Massachusetts General Laws or any other special or general law to the contrary, the additional  
17 excise tax revenue authorized by this act shall be deposited into to the Town's Other Post-  
18 Employment Benefits Liability Trust Fund established under section 20 of chapter 32B of the  
19 Massachusetts General Laws and may be invested and/or expended solely for the purposes set  
20 forth in said section 20.

21 SECTION 4. The excise taxing authority established by this act shall expire at the  
22 conclusion of the tenth fiscal year subsequent to the initiation of said tax. In the event that the  
23 Town's Other Post-Employment Benefits Liability Trust Fund is not projected to become self-  
24 sustaining by said date, the town, by vote of its town meeting, may extend the term of said taxing  
25 authority for such additional term as it may deem appropriate. The town, by vote of town  
26 meeting may also terminate the taxing authority established hereby prior to the conclusion of  
27 said tenth fiscal year upon request of its Board of Selectmen

28 SECTION 5. This act shall take effect upon passage.