

HOUSE No. 4781

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, July 19, 2018.

The committee on Revenue to whom was referred the 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, reports recommending that the accompanying bill (House, No. 4781) ought to pass [Local Approval Received].

For the committee,

JAY R. KAUFMAN.

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

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

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

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

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