

SENATE No. 1626

The Commonwealth of Massachusetts

PRESENTED BY:

Richard J. Ross

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 charitable organizations and property taxes.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Richard J. Ross</i>	<i>Norfolk, Bristol and Middlesex</i>	
<i>Ryan C. Fattman</i>	<i>Worcester and Norfolk</i>	<i>2/2/2017</i>
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>	<i>2/3/2017</i>

SENATE No. 1626

By Mr. Ross, a petition (accompanied by bill, Senate, No. 1626) of Richard J. Ross, Ryan C. Fattman and Donald F. Humason, Jr. for legislation relative to charitable organizations and property taxes. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to charitable organizations and property taxes.

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 2014
2 Official Edition, is hereby amended by striking paragraph 1 of clause 3 and inserting in place
3 thereof:-

4 “Third, Personal property of a charitable organization, which term, as used in this clause,
5 shall be defined as in section 501(c) of the Code; and real estate owned by or held in trust for a
6 charitable organization and occupied by it or its officers for the purposes for which it is
7 organized or by another charitable organization or organizations or its or their officers for the
8 purposes of such other charitable organization or organizations; and real estate purchased by a
9 charitable organization with the purpose of removal thereto, until such removal, but not for more
10 than two years after such purchase; provided, however, that:”