

**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:”