

HOUSE No. 2407

The Commonwealth of Massachusetts

PRESENTED BY:

Natalie M. Blais

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 payments in lieu of taxation by organizations exempt from the property tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Natalie M. Blais</i>	<i>1st Franklin</i>	<i>1/16/2019</i>
<i>Mindy Domb</i>	<i>3rd Hampshire</i>	<i>1/28/2019</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>1/30/2019</i>
<i>Carlos González</i>	<i>10th Hampden</i>	<i>1/30/2019</i>
<i>Maria Duaine Robinson</i>	<i>6th Middlesex</i>	<i>2/1/2019</i>
<i>Bud L. Williams</i>	<i>11th Hampden</i>	<i>1/30/2019</i>

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By Ms. Blais of Sunderland, a petition (accompanied by bill, House, No. 2407) of Natalie M. Blais and others relative to payments in lieu of taxation by organizations exempt from the property tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 1565 OF 2017-2018.]

The Commonwealth of Massachusetts

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**In the One Hundred and Ninety-First General Court
(2019-2020)**
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An Act relative to payments in lieu of taxation by organizations exempt from the property tax.

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. Chapter 59 of the General Laws is hereby amended by adding after section
2 5M the following section:-

3 Section 5N. Notwithstanding the provisions of section 5 or any other general or special
4 law to the contrary, in a city or town that votes to accept this section pursuant to section 4 of
5 Chapter 4, an organization exempt from taxation under clause third shall make payments in lieu
6 of taxation on all real and personal property owned by the organization in the city or town equal
7 to 25 percent of the amount that would be paid if the property were not exempt from taxation.

8 Any city or town that accepts this section shall adopt an ordinance or bylaw to provide
9 for agreements between the municipality and organizations that may provide for exemptions
10 from payment, consideration of community benefits as payment and administration of payments.