

**HOUSE . . . . . No. 2538**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***David Paul Linsky***

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*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 the property tax classification of small businesses.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>David Paul Linsky</i>	<i>5th Middlesex</i>	<i>1/10/2019</i>

**HOUSE . . . . . No. 2538**

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By Mr. Linsky of Natick, a petition (accompanied by bill, House, No. 2538) of David Paul Linsky relative to the property tax classification of small businesses. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 1573 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 the property tax classification of small businesses.

*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 striking out section  
2 5I and inserting in place thereof the following section:—

3 Section 5I. With respect to each parcel of real property classified as class three,  
4 commercial, in each city or town certified by the commissioner to be assessing all property at its  
5 full and fair cash valuation, and at the option of the selectmen or mayor, with the approval of the  
6 town meeting or city council, as the case may be, there shall be an exemption equal to not more  
7 than fifty percent of the value of the parcel; provided, however, that such exemption shall only  
8 apply to property that is solely occupied by a business that, at that location and all others  
9 combined, had an assessed valuation of less than one million dollars. This exemption shall be in  
10 addition to any exemptions allowable under section five. The value of exemptions granted under

- 11 this section shall be borne by the combined value of class three commercial property and class
- 12 four industrial property.