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# The Commonwealth of Massachusetts

### PRESENTED BY:

## Joseph D. McKenna and Susannah M. Whipps

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 creating a commission to study the PILOT formula and disbursement.

### PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Joseph D. McKenna	18th Worcester	1/15/2019
Susannah M. Whipps	2nd Franklin	2/1/2019
Brian M. Ashe	2nd Hampden	1/31/2019
John Barrett, III	1st Berkshire	2/1/2019
Michael S. Day	31st Middlesex	1/31/2019
Ryan C. Fattman	Worcester and Norfolk	1/30/2019
Michael J. Soter	8th Worcester	1/30/2019

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By Representatives McKenna of Webster and Whipps of Athol, a petition (accompanied by bill, House, No. 2559) of Joseph D. McKenna, Susannah M. Whipps and others for an investigation by a special commission (including members of the General Court) relative to the valuation and distribution of payments in lieu of taxes to cities and towns for state owned land. Revenue.

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In the One Hundred and Ninety-First General Court (2019-2020)

An Act creating a commission to study the PILOT formula and disbursement.

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. There shall be a commission to study the valuation and distribution of	
2	Payments in Lieu of Taxes (PILOT) to cities and towns for State Owned Land (SOL). The	
3	commission shall (i) examine the current methods used to determine valuations for the parcels	
4	owned by the state to be reimbursed, (ii) Examine the formula used to distribute said	
5	reimbursements to municipalities, (iii) evaluate the effectiveness and equity of said formula, an	
6	(iv) make recommendations to establish a formula that considers the current needs of	
7	municipalities.	
8	Section 2. The commission shall review all aspects of PILOT reimbursement financing,	
9	including (i) Changes in acreage of SOL in a given community year to year as it relates to	
10	PILOT funding year to year; (ii) the extent to which the formula reflects municipalities' needs	
11	and the proportional distribution PILOT; (iii) any equity disparities that exist among	

municipalities, related to PILOT reimbursement; and (iv) any alternative formulas that may
create a more equitable distribution of PILOT reimbursements.

14 Section 3. The commission shall consist of the following members: (1) the Secretary of the Executive Office for Administration and Finance, or a designee; (2) the Secretary of the 15 16 Massachusetts Department of Conservation and Recreation, or a designee; (3) the Secretary of 17 the Executive Office of Housing and Economic Development, or a designee; (4) the 18 Commissioner of the Department of Revenue or a designee; (5) the Senate Chair of the Joint 19 Committee on Revenue; (6) the House Chair of the Joint Committee on Revenue; (7) the Chair 20 of the Senate Committee on Bonding, Capital Expenditures, and State Assets; (8) the Chair of 21 the House Committee on Bonding, Capital Expenditures, and State Assets; (9) the House Chair 22 of the Joint Committee on Environment, Natural Resources, and Agriculture; (10) the Senate 23 Chair of the Joint Committee on Environment, Natural Resources, and Agriculture; (11) 1 24 member appointed by the Minority Leader of the House of Representatives; (12) 1 member 25 appointed by the Minority Leader of the Senate; and (13) 3 persons appointed by the Governor, 26 as follows: (i) 1 representative from the Massachusetts Municipal Association;(iii) 1 27 representative from the Massachusetts Taxpayers Foundation; and (iv) 1 representative from the 28 Public Policy Center at the University of Massachusetts Dartmouth.

Section 4. The commission shall file a report of its findings and recommendations,
including any new or revised Payment in Lieu of Taxes Reimbursement formulas, with the
Clerks of the Senate and House of Representatives and the Chairs of the Senate and House
Committees on Ways and Means no later than January 1, 2019.

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