

SENATE No. 1616

The Commonwealth of Massachusetts

PRESENTED BY:

Cynthia Stone Creem

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 eliminating telecommunications tax exemptions.

PETITION OF:

NAME:

Cynthia Stone Creem

DISTRICT/ADDRESS:

First Middlesex and Norfolk

SENATE No. 1616

By Ms. Creem, a petition (accompanied by bill, Senate, No. 1616) of Cynthia Stone Creem for legislation to eliminate telecommunications tax exemptions. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1500 OF 2017-2018.]

The Commonwealth of Massachusetts

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

An Act eliminating telecommunications tax exemptions.

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 2016
2 Official Edition, is hereby amended by inserting after the word “than”, in line 254, the following
3 words:- "a telephone or telegraph corporation subject to tax under Section 52A of Chapter 63
4 or".

5 SECTION 2: Said Section 5 of said Chapter 59 of the General Laws, as so appearing, is
6 hereby further amended by inserting after the figure "23", in line 257, the following words:- ,
7 other than a telephone or telegraph corporation,

8 SECTION 3: Clause Sixteenth of said Section 5 of said Chapter 59 of the General Laws
9 is hereby further amended by striking out paragraph (2) and inserting in place thereof the
10 following paragraph:-

11 (2) In the case of (a) a business corporation subject to tax under section 39 of chapter 63
12 that is not a manufacturing corporation, or (b) a telephone or telegraph corporation subject to tax
13 under Section 52A of Chapter 63, all property owned by the corporation other than the
14 following:- real estate, poles, underground conduits, wires and pipes, and machinery used in the
15 conduct of the business, which term, as used in this clause, shall not be considered to include
16 stock in trade or any personal property directly used in connection with dry cleaning or
17 laundering processes or in the refrigeration of goods or in the air-conditioning of premises or in
18 any purchasing, selling, accounting or administrative function. Notwithstanding the preceding
19 sentence, a telephone or telegraph corporation shall be subject to property tax assessment on
20 machinery used in the conduct of its business and leased to it by a corporation that is not a
21 telephone or telegraph corporation, and the telephone or telegraph corporation shall include such
22 property on its list to the board of assessors where the property is situated under Section 29 of
23 this chapter.