

**SENATE . . . . . No. 1966**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Patrick M. O'Connor***

*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 taxation of natural gas infrastructure.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Patrick M. O'Connor</i>	<i>Plymouth and Norfolk</i>	
<i>James M. Murphy</i>	<i>4th Norfolk</i>	<i>2/25/2021</i>
<i>Mark J. Cusack</i>	<i>5th Norfolk</i>	<i>2/25/2021</i>
<i>John F. Keenan</i>	<i>Norfolk and Plymouth</i>	<i>3/15/2021</i>
<i>Walter F. Timilty</i>	<i>Norfolk, Bristol and Plymouth</i>	<i>3/15/2021</i>

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By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1966) of Patrick M. O'Connor, James M. Murphy, Mark J. Cusack, John F. Keenan and others for legislation relative to the taxation of natural gas infrastructure. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1753 OF 2019-2020.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Second General Court  
(2021-2022)**  
\_\_\_\_\_

An Act relative to the taxation of natural gas infrastructure.

*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 38A of Chapter 59 of the General Laws is hereby amended by inserting at the end  
2 the following:-

3           "The commissioner shall promulgate regulations to reclassify inventory reporting and  
4 assessment procedures conducted by natural gas transportation corporations or limited liability  
5 companies in municipalities that contain a natural gas compressor station. Any such regulations  
6 shall require assessments to differentiate the value for allocation between pipelines and  
7 compressor station equipment, provided that any value assessed on compressor station  
8 equipment be allocated to a municipality. The portion of the value assessed on compressor  
9 station equipment shall be allocated to a municipality based on the municipality's respective  
10 percentage of the gross investment for compressor station equipment. The commissioner shall

11 prescribe a manner for the allocations and expenditures of the funds that are received by a  
12 municipality containing a compressor station pursuant to this section. The commissioner shall  
13 promulgate all regulations and guidelines established in this section no later than December 31,  
14 2022."