

**HOUSE . . . . . No. 3054**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Michelle L. Ciccolo***

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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 to establish a local option municipal excise tax on unused utility corridors.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Michelle L. Ciccolo</i>	<i>15th Middlesex</i>	<i>1/15/2025</i>

**HOUSE . . . . . No. 3054**

By Representative Ciccolo of Lexington, a petition (accompanied by bill, House, No. 3054) of Michelle L. Ciccolo for legislation to establish a local option municipal excise tax on certain unused utility corridors. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 4000 OF 2023-2024.]

**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-Fourth General Court  
(2025-2026)**  
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An Act to establish a local option municipal excise tax on unused utility corridors.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 Chapter 59 of the General Laws is hereby amended by inserting after section 8A the  
2 following section:-

3 Section 8B. (a) Any municipality that has within its boundaries a right of way owned or  
4 leased by a railroad or utility that has not used said right of way for its intended purpose of  
5 delivering utilities for greater than 10 years may levy a tax on rights of way parcels, as defined  
6 by the municipal assessor or similar authority.

7 (b) A city or town that accepts this section may impose an excise tax upon every railroad  
8 or utility electric for each linear foot of such right of way owned or operated by such company  
9 within the commonwealth. The rate of the tax shall be \$0.10 per linear foot per year.

10           (c) The tax imposed by this section shall be paid by the railroad or utility to the  
11 commissioner of revenue on or before March 15 of each year, based on the total number of linear  
12 feet of utility rights of way owned or operated by such company as of December 31 of the  
13 preceding year.

14           (d) All sums received by the commissioner under this section as excise shall at least  
15 quarterly be distributed, credited and paid by the state treasurer upon certification of the  
16 commissioner to each city or town that has adopted this section in proportion to the amount of  
17 such sums received from the transfer of occupancy in each such city or town.

18           (e) The commissioner of revenue shall prescribe such forms, rules and regulations as may  
19 be necessary for the administration and enforcement of this section.