HOUSE DOCKET, NO. 3496 FILED ON: 1/17/2025

HOUSE . . . . . No. 3141

The Commonwealth of Massachusetts

PRESENTED BY:

Bradley H. Jones, Jr. and Richard M. Haggerty

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 small commercial tax exemption.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Bradley H. Jones, Jr.	*20th Middlesex*	*1/17/2025*
Richard M. Haggerty	*30th Middlesex*	*1/17/2025*
Kimberly N. Ferguson	*1st Worcester*	*1/17/2025*
Paul K. Frost	*7th Worcester*	*1/31/2025*
Todd M. Smola	*1st Hampden*	*3/10/2025*
Alyson M. Sullivan-Almeida	*7th Plymouth*	*2/11/2025*

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HOUSE . . . . . No. 3141

By Representatives Jones of North Reading and Haggerty of Woburn, a petition (accompanied by bill, House, No. 3141) of Bradley H. Jones, Jr., Richard M. Haggerty and others relative to the small commercial tax exemption. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Fourth General Court
(2025-2026)

An Act relative to the small commercial tax exemption.

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

Section 5I of chapter 59 of the General Laws, as appearing in the 2022 Official Edition, is hereby amended by inserting at the end thereof the following:-

In those cities and towns in which an exemption is made available hereunder, the local governing body may provide an exemption for parcels with multiple commercial occupants if at least 50 percent of the occupants are eligible businesses. If the parcel is a multiple use property consisting of both residential and commercial occupants, the local governing body may provide an exemption if at least 50 percent of the commercial portion of the parcel is comprised of eligible businesses.