

**HOUSE . . . . . No. 3244**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Michael J. Soter***

*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:
<i>Michael J. Soter</i>	<i>8th Worcester</i>	<i>1/16/2025</i>
<i>Angelo J. Puppolo, Jr.</i>	<i>12th Hampden</i>	<i>2/5/2025</i>
<i>Alyson M. Sullivan-Almeida</i>	<i>7th Plymouth</i>	<i>2/5/2025</i>
<i>Joseph D. McKenna</i>	<i>18th Worcester</i>	<i>2/6/2025</i>
<i>Steven George Xiarhos</i>	<i>5th Barnstable</i>	<i>2/18/2025</i>

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By Representative Soter of Bellingham, a petition (accompanied by bill, House, No. 3244) of Michael J. Soter and others relative to the amount and valuation for eligibility for a tax exemption on commercial property. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2952 OF 2023-2024.]

**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:*

1           SECTION 1. Section 5I of chapter 59 of the General Laws, as appearing in the 2016  
2 Official Edition, is hereby amended by striking in lines 6 and 7, the words “not more than ten  
3 percent of the value of the parcel;” and inserting in place thereof the following:-

4           “an amount accepted by the local legislative body, not to exceed twenty percent of the  
5 value of the parcel;”.

6           SECTION 2. Section 5I of said chapter 59, as so appearing, is hereby amended by  
7 striking in line 14, the words “one million dollars” and inserting in place thereof the following:-

8           “an amount accepted by the local legislative body, not to exceed four million dollars”.