

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

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Marjorie C. Decker***

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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 relative to annual lists and manufacturing corporations.**

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PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Marjorie C. Decker</i>	<i>25th Middlesex</i>	<i>1/15/2025</i>

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

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**The Commonwealth of Massachusetts**

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

An Act relative to annual lists and manufacturing corporations.

*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 2 of chapter 58 of the General Laws, as appearing in the 2022  
2 Official Edition, is hereby amended by striking out the word “taxes”, in line 9, and inserting in  
3 place thereof the following words:- taxes; provided, however, that if the commissioner fails to  
4 forward said list to a board of assessors prior to July 1 of any fiscal year, any classification of a  
5 corporation as a manufacturing corporation shall not affect the assessment of machinery used in  
6 the conduct of business pursuant to clause sixteenth of section 5 of chapter 59 until the next  
7 fiscal year.

8           SECTION 2. Said section 2 of said chapter 58 is hereby further amended by striking out  
9 the word “Any”, in line 14, and inserting in place thereof the following words:- Any corporation  
10 that first files an application with the commissioner seeking classification as a manufacturing  
11 corporation prior to or during January of the calendar year for which it seeks such classification,  
12 and any other.