

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

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Bruce J. Ayers*

*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 providing for property tax relief for small business owners.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Bruce J. Ayers</i>	<i>1st Norfolk</i>	<i>1/15/2025</i>

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

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2700 OF 2023-2024.]

**The Commonwealth of Massachusetts**

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

An Act providing for property tax relief for small business owners.

*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. Chapter 59 of the General Laws is hereby amended by inserting after  
2 section 5J, the following section:—

3 Section 5K. With respect to each parcel of real property classified as class three,  
4 commercial, in each city or town certified by the commissioner to be assessing all property at its  
5 full and fair cash valuation, and at the option of the board of selectmen or mayor, with the  
6 approval of the city council, there shall be an exemption equal to not more than 10 percent of the  
7 average assessed value of all property classified as class 3 commercial property; provided,  
8 however, that such an exemption shall only be applied to property that is owned and occupied by  
9 a business that employed 50 persons or less in the year preceding the assessment date for the  
10 property; and provided further that such an exemption shall only apply to property with an  
11 assessed valuation below 1 million dollars. This exemption shall be in addition to any

12 exemptions allowable under section 5. The value of exemption granted under this section shall  
13 be borne by the combined value of class 3 commercial property.

14 For the purpose of this section the determination of the number of persons employed by  
15 the director of the division of employment and training pursuant of section 64A of chapter 151A.

16 Section 2. Chapter 151A of the General Laws is hereby amended by inserting after  
17 section 64, the following new section:—

18 Section 64A. The director shall on or before July first of each year provide to the  
19 chairman of the board of assessors in each city and town a list of all employers located in said  
20 city or town with an average annual employment of 50 persons or less during the previous year.  
21 The list shall be confidential and shall be used only by the assessor or employees duly designated  
22 by the assessors for the purpose of determining eligibility for property tax exemptions pursuant  
23 to section 5K of chapter 59.