

HOUSE No.

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>1/15/2025</i>

HOUSE No.

[Pin Slip]

[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”.