

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Natalie M. Blais

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 to reform payments in lieu of taxes for state-owned land.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Natalie M. Blais</i>	<i>1st Franklin</i>	<i>1/17/2025</i>

HOUSE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2714 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act to reform payments in lieu of taxes for state-owned land.

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 13 of chapter 58 of the General Laws, as appearing in the 2022
2 Official Edition, is hereby amended by striking out the definition of “Reimbursement
3 percentage”.

4 SECTION 2. Section 15 of said chapter 58, as so appearing, is hereby amended by
5 striking out, in lines 6 and 7, the words “reimbursement percentages”.

6 SECTION 3. Section 16 of said chapter 58, as so appearing, is hereby amended by
7 striking out, in lines 2 and 3, the words “reimbursement percentage”.

8 SECTION 4. Said chapter 58 is hereby further amended by striking out section 17, as so
9 appearing, and inserting in place thereof the following section:-

10 Section 17. Annually, not later than November 20, the state treasurer shall reimburse each
11 city and town in which state-owned land is located, an amount in lieu of taxes upon the value of
12 such land as reported by the commissioner under section 16, determined by multiplying each
13 \$1,000 of valuation, or fractional part thereof, by the rate and in an amount provided for at a rate
14 equal to the average of the annual rates for the 3 years preceding that in which such value is laid,
15 said annual rates to be determined by an apportionment of the whole amount of money to be
16 raised by taxation upon property in the commonwealth during each of the 3 preceding years, as
17 returned by the assessors of each city and town under this section and approved by the
18 commissioner, upon the aggregate valuation of all cities and towns for each of the 3 preceding
19 years, as returned under section 10C; provided, however, that the amount reimbursed shall not be
20 less than that paid in the prior year, except for the value of land removed from the annual
21 statement of fair cash valuation.

22 SECTION 5. (a) Within one year of the effective date of this act, the department of
23 revenue and the executive office of energy and environmental affairs shall jointly make
24 recommendations in the form of legislation for amendments to sections 13 through 17, inclusive,
25 of chapter 58 of the general laws, as amended by this act, to: (i) ensure the formula values the
26 carbon storage and sequestration as well as other ecosystem services provided by natural and
27 working lands, as defined in section 1 of chapter 21N of the general laws; and (ii) ensure
28 reimbursements are sufficient to promote the natural and working lands and carbon sequestration
29 goals in the roadmap plans required under section 5 of said chapter 21N. The recommendations
30 shall consider:

31 (1) Providing additional reimbursements to municipalities based upon the amount of
32 permanently protected open space, as defined by section 91 of chapter 209 of the acts of 2018, in
33 that municipality; and

34 (2) Providing additional reimbursements to municipalities based upon the amount of
35 forest cover within that municipality; and

36 (3) Providing additional reimbursements to municipalities for state-owned land that
37 provides services for drinking water supplies, cold-water fisheries, endangered or threatened
38 species, outdoor recreation, ecological integrity and landscape connectivity; and

39 (4) Providing additional reimbursements to municipalities with historically lower
40 reimbursement percentages, to ensure the formula equitably values state-owned land in different
41 geographic regions of the commonwealth; and

42 (5) Providing additional reimbursement tiers for municipalities with already high rates of
43 state-owned land, so that the acquisition of additional state-owned land in those municipalities
44 leads to a higher rate of reimbursement.

45 (b) Within 6 months of the effective date of this act, the department of revenue and the
46 executive office of energy and environmental affairs shall hold a public hearing during which
47 they shall present draft recommendations and, for not less than 30 days following the hearing,
48 they shall accept public comment.

49 (c) The recommendations shall be submitted to the clerks of the house and senate, the
50 joint committee on revenue, the joint committee on environmental and natural resources, the

51 house and senate committees on ways and means and posted publicly on the website of the
52 executive office of energy and environmental affairs.