HOUSE DOCKET, NO. 4379 FILED ON: 2/5/2025

HOUSE . . . . No. 3917

The Commonwealth of Massachusetts

PRESENTED BY:

Jennifer Balinsky Armini and Brendan P. Crighton

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 updating the tax treatment of recreational lands in the town of Swampscott.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Jennifer Balinsky Armini	*8th Essex*	*2/5/2025*
Brendan P. Crighton	*Third Essex*	*2/5/2025*

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By Representative Armini of Marblehead and Senator Crighton, a joint petition (accompanied by bill, House, No. 3917) of Jennifer Balinsky Armini and Brendan P. Crighton (by vote of the town) relative to the assessment of certain lands in the town of Swampscott. Revenue. [Local Approval Received.]

The Commonwealth of Massachusetts

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

An Act updating the tax treatment of recreational lands in the town of Swampscott.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Notwithstanding any general or special law to the contrary, sections 2, 2A and 16 of chapter 61B of the General Laws, pertaining to the valuation, assessment and taxation of recreational land, as defined in section 1 of said chapter 61B, shall not apply in the town of Swampscott’s assessment or taxation of recreational land.

SECTION 2. Landowners shall not submit and the town of Swampscott board of assessors shall not allow applications under sections 3, 5 or 6 of chapter 61B of the General Laws for eligibility for taxation at the rate applicable to recreational land.

SECTION 3. The provisions of sections 1, 4, 7 to 15, inclusive, 17 and 18 of chapter 61B of the General Laws, including the provisions pertaining to changes in use, taxation upon conveyance, and roll-back taxes, shall continue to apply in full force to land previously assessed or taxed as recreational land under said chapter 61B by the town of Swampscott.

SECTION 4. This act shall take effect upon its passage.