

SENATE No. 1994

The Commonwealth of Massachusetts

PRESENTED BY:

Ryan C. Fattman

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 fairness in taxation.

PETITION OF:

NAME:

Ryan C. Fattman

DISTRICT/ADDRESS:

Worcester and Hampden

SENATE No. 1994

By Mr. Fattman, a petition (accompanied by bill, Senate, No. 1994) of Ryan C. Fattman for legislation to require a not for profit corporation with total assets exceeding \$10,000,000 as reported in financial statements to be subject to taxation of real property. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to fairness in taxation.

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 2 of chapter 59 of the General Laws, as appearing in the 2022 Official Edition, is
2 hereby amended by inserting the following paragraph:-

3 "Notwithstanding any general or special law to the contrary, a not for profit corporation,
4 as defined in chapter 180 of the General Laws, situated within the Commonwealth with total
5 assets exceeding \$10,000,000 as reported in financial statements included in the statutorily
6 required annual report to the secretary of state's office, shall be subject to taxation of real
7 property; provided, however, that a not for profit health and human service provider, church,
8 synagogue or other building, structure, or place of worship shall not be subject to real property
9 taxation."