

**SENATE . . . . . No. 2063**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

*Patrick M. O'Connor*

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*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 taxation of above ground conduits, wires, and pipes used in the transportation of natural gas.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Patrick M. O'Connor</i>	<i>First Plymouth and Norfolk</i>	
<i>Mark J. Cusack</i>	<i>5th Norfolk</i>	<i>3/28/2025</i>

**SENATE . . . . . No. 2063**

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By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 2063) of Patrick M. O'Connor for legislation relative to the taxation of above ground conduits, wires, and pipes used in the transportation of natural gas. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1917 OF 2023-2024.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninety-Fourth General Court  
(2025-2026)**  
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An Act relative to the taxation of above ground conduits, wires, and pipes used in the transportation of natural gas.

*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 5 of Chapter 59 of the General Laws is hereby amended by inserting, after  
2           “1996” in line 298, the following new sentence:-

3           “Any conduits, wires and pipes that extend above ground and compress, transport, or  
4           directly assist with the compression or transportation of natural gas will not be exempt from  
5           taxation of the corporations or limited liability companies described in this section.”