SENATE . . . . No. 3161

The Commonwealth of Massachusetts

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

SENATE, July 13, 2026.

The committee on Municipalities and Regional Government to whom was referred the petition (accompanied by bill, Senate, No. 1430) of Brendan P. Crighton and Vanna Howard for legislation relative to the taxation of certain land and zoning ordinances owned by religious organizations, report the accompanying bill (Senate, No. 3161).

For the committee,
Rebecca L. Rausch

FILED ON: 6/30/2026

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In the One Hundred and Ninety-Fourth General Court
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An Act to promote Yes in God's Back Yard.

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. Chapter 40A of the General Laws, as appearing in the 2024 Official Edition, is hereby amended by inserting after section 3B the following section:-

Section 3C. (a) As used in this section the following words shall have the following meanings:

“Attainable housing household”, a single person, family, or unrelated persons living together whose income or incomes are greater than 80 per cent of the area median income but do not exceed 160 per cent of the area median income.

“Low-income household”, a single person, family, or unrelated persons living together whose income or incomes do not exceed 80 per cent of the area median income.

“Religious organization”, an entity that: (i) satisfies the conditions of subsection (c)(3) of section 501 of chapter 26 of the United States Code to be exempt from taxation because it is organized and operated exclusively for religious purposes; (ii) is exempt from taxation pursuant to section 5 of chapter 59; and (iii) is a religious sect or denomination for purposes of section 3 of this chapter.

(b) No zoning ordinance, by-law, regulation, or other municipal development standard shall prohibit, unreasonably restrict or require a special permit or other discretionary zoning approval to construct multifamily housing on real property owned by a religious organization; provided, that the real property was owned or held in trust for the use of the religious organization at the time of passage of this act; and provided further, that the multifamily housing complies with the requirements of subsection (c).

(c) Multifamily housing on real property owned by a religious organization that satisfies the following conditions shall be allowed as of right:

(1) gross density shall be at least 30 units per acre;

(2) not less than 25 per cent of the units shall be set aside for or occupied exclusively by low-income households;

(3) not less than 50 per cent of the units shall be set aside for or occupied exclusively by attainable housing households;

(4) the height of a structure built pursuant to this section shall not exceed the greater of: (i) 4 full stories; (ii) 45 feet; or (iii) a greater number of stories or building height allowed under an otherwise applicable zoning ordinance or by-law;

(5) 15 feet of side yard setback and 15 feet of rear yard setback;

(6) (i) for multifamily housing located not more than 0.5 miles from a train station, commuter rail station, ferry terminal, or bus station, no off-street parking spaces shall be

required; and (ii) for multifamily housing located more than 0.5 miles from a train station, commuter rail station, ferry terminal, or bus station, not more than 1 parking space per unit shall be required;

(7) no units developed under this section may be set aside for occupancy by employees of the religious organization owning the real property; and

(8) not less than 20 per cent and not more than 50 per cent of the multifamily housing units developed by or under contract with a religious organization under this section shall be subject to a local occupancy preference; provided, that any such local preference shall comply with all applicable federal and state fair housing laws; and provided further, that any such local preference shall include, but not be limited to, current residents, employees of the municipality and local businesses, including persons hired to work in the municipality, and households with children attending the municipality's schools.

(d) Multifamily housing developed pursuant to this section shall comply with state water resources regulations and standards established by the department of environmental protection.

(e) A rent increase for a multifamily housing unit developed under this section shall not exceed the lesser of the annual change in the consumer price index for the applicable area or 5 per cent, whichever is less. The base rent against which an increase shall be calculated shall be the rent in place for the 12 months prior to the end of the then current lease term. If the multifamily housing unit is vacant, the base rent shall be the last rent amount charged for the unit.

(f) The portion of land owned by a religious organization on which multifamily housing is built under this section shall not be exempt from taxation under section 5 of chapter 59.

(g) A current tenant of a multifamily housing unit shall have a right of first refusal to purchase an occupied unit offered for sale.

(h) This section shall apply to every municipality in the commonwealth; provided, however, that a municipality may opt out of this section if all lots in the municipality that are zoned for residential use as of right: (i) are permitted as of right for 3 or more dwelling units on the same parcel or lot in attached, detached or semi-detached arrangements that are designated for residential occupancy by 3 or more households living independently from each other; and (ii) have a minimum lot size for real property classified as Class One, residential of not more than 0.5 acres, except where required to maintain compliance with the state environmental code.

(i) Nothing in this section shall be construed to, and no employee or agent of a religious organization building housing under this section shall, interfere with the rights, protections and privileges of tenants in housing built under this section, including, but not limited to, those rights, protections and privileges set forth in chapters 151B, 186 and 219.

(j) The attorney general shall enforce this section; provided, however, that nothing herein shall preclude a private right of action asserting violations hereof.

(k) The executive office of housing and livable communities shall promulgate regulations to implement this section.

SECTION 2. The executive office of housing and livable communities shall promulgate the initial regulations to implement section 3C of chapter 40A not later than December 15, 2027.

SECTION 3. Section 1 shall take effect on January 1, 2028.