

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Patrick M. O'Connor

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 natural gas infrastructure.

PETITION OF:

NAME:

Patrick M. O'Connor

DISTRICT/ADDRESS:

First Plymouth and Norfolk

SENATE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1918 OF 2023-2024.]

The Commonwealth of Massachusetts

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

An Act relative to the taxation of natural gas infrastructure.

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 38A of Chapter 59 of the General Laws is hereby amended by inserting at the end
2 the following:-

3 "The commissioner shall promulgate regulations to reclassify inventory reporting and
4 assessment procedures conducted by natural gas transportation corporations or limited liability
5 companies in municipalities that contain a natural gas compressor station. Any such regulations
6 shall require assessments to differentiate the value for allocation between pipelines and
7 compressor station equipment, provided that any value assessed on compressor station
8 equipment be allocated to a municipality. The portion of the value assessed on compressor
9 station equipment shall be allocated to a municipality based on the municipality's respective
10 percentage of the gross investment for compressor station equipment. The commissioner shall
11 prescribe a manner for the allocations and expenditures of the funds that are received by a

12 municipality containing a compressor station pursuant to this section. The commissioner shall
13 promulgate all regulations and guidelines established in this section no later than December 31,
14 2026."