

HOUSE No. 3240

The Commonwealth of Massachusetts

PRESENTED BY:

Stephen Stat Smith, (BY REQUEST)

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 An Act relative to local taxation of telephone and telegraph corporation machinery.

PETITION OF:

NAME:

Ron Keohan, MAA

DISTRICT/ADDRESS:

Deputy Assessor

Town of Saugus

298 Central Street

Saugus, MA 01906

HOUSE No. 3240

By Mr. Smith of Everett (by request), a petition (accompanied by bill, House, No. 3240) of Ron Keohan relative to local taxation of telephone and telegraph corporation machinery. Revenue.

The Commonwealth of Massachusetts

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In the Year Two Thousand Eleven
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An Act An Act relative to local taxation of telephone and telegraph corporation machinery.

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 1. Section 5 of chapter 59 of the General Laws, as appearing in the 2008
2 Official Edition, is hereby amended by inserting after the word “than”, in line 220, the following
3 words:- a telephone or telegraph corporation taxed under section 52A of chapter 63 or.

4 SECTION 2. Said section 5 of said chapter 59 of the General Laws, as so appearing, is
5 hereby further amended by inserting after the words “two A”, in line 223, the following words:-
6 , other than a telephone or telegraph corporation,.

7

8 SECTION 3. Clause Sixteenth of said section 5 of said chapter 59 of the General Laws is
9 hereby further amended by striking out paragraph (2), as inserted by section 2 of chapter 173 of
10 the acts of 2008, and inserting in place thereof the following paragraph:-

11

12 (2) In the case of (a) a business corporation subject to tax under section 39 of chapter 63
13 that is not a manufacturing corporation, or (b) a telephone or telegraph corporation subject to tax
14 under section 52A of chapter 63, all property owned by the corporation other than the following:-
15 real estate, poles, underground conduits, wires and pipes, and machinery used in the conduct of
16 the business, which term, as used in this clause, shall not be considered to include stock in trade
17 or any personal property directly used in connection with dry cleaning or laundering processes or
18 in the refrigeration of goods or in the air-conditioning of premises or in any purchasing, selling,
19 accounting or administrative function. Notwithstanding the preceding sentence, a telephone or
20 telegraph corporation shall be subject to property tax assessment on machinery used in the
21 conduct of its business and leased to it by a corporation that is not a telephone or telegraph
22 corporation.