

HOUSE No. 132

By Mr. Maurice H. Sullivan of Boston, petition of Maurice H. Sullivan that certain real estate of public service corporations be made subject to taxation. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Forty-Six.

AN ACT PROVIDING THAT THE REAL ESTATE OF PUBLIC SERVICE CORPORATIONS, OTHER THAN THEIR REAL ESTATE THAT IS EXPRESSLY EXEMPTED BY STATUTE, SHALL BE SUBJECT TO 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 The real estate of all public service corporations,
2 except such of their real estate as is expressly ex-
3 empted by statute, shall be subject to taxation in the
4 city or town where the property lies, irrespective of
5 how such property was acquired or could have been
6 acquired and whether or not the property is used for
7 a public purpose.

