

By Mr. Richard F. Finnigan of Boston, petition of Richard F. Finnigan that holders of certain leasehold interests in property owned by the Massachusetts Port Authority be liable for local property taxes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT MAKING HOLDERS OF CERTAIN LEASEHOLD INTERESTS IN PROPERTY OWNED BY THE MASSACHUSETTS PORT AUTHORITY LIABLE FOR LOCAL PROPERTY TAXES.

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 3A of chapter 59 of the General Laws as
2 appearing in section 1 of chapter 667 of the acts of 1951, is hereby
3 amended by striking out the first sentence and inserting in place
4 thereof the following sentence: — Real estate owned by or held in
5 trust for the benefit of the commonwealth, a city or town, or the
6 Massachusetts Port Authority, if used or occupied for other than
7 public purposes, shall be taxed to the lessee or lessees thereof, in
8 the same manner and to the same extent as if the said lessee or
9 lessees or their assigns or the occupants or person in possession
10 were the owners thereof in fee, free of any trust.

1 SECTION 2. Said section 3A is hereby further amended by
2 striking out the last sentence.

1 SECTION 3. Section 17 of chapter 465 of the acts of 1956 as
2 most recently amended by chapter 719 of the acts of 1967 is
3 hereby amended by striking out the first sentence and inserting in
4 place thereof the following: — The exercise of powers granted by
5 this act will be in all respects for the benefit of the people of the
6 commonwealth, for the increase of their commerce and

7 prosperity, and for the improvement of their health and living
8 conditions, and as the operation and maintenance of the projects
9 by the Authority will constitute the performance of essential
10 governmental functions, the Authority shall not be required to
11 pay any taxes or assessments upon any project or any property
12 acquired or used by the Authority under the provisions of this act
13 or upon the income therefrom, and the bonds issued under the
14 provisions of this act, their transfer and the income therefrom
15 (including any profit made on the sale thereof) shall at all times be
16 free from taxation within the commonwealth; provided, however,
17 that property used or occupied for other than public purposes,
18 shall be taxed to the lessee or lessees thereof, or their assigns, or
19 to the occupant or the person in possession thereof, pursuant to
20 section three A of chapter fifty-nine of the General Laws.

1 SECTION 4. Chapter 412 of the acts of 1958 is hereby
2 repealed.

1 SECTION 5. If any part or section of this act shall be declared
2 unconstitutional, the validity of its remaining provisions shall not
3 be affected thereby.

1 SECTION 6. The provisions of this act shall apply to real
2 property taxes assessed for the fiscal years commencing on and
3 after July first, nineteen hundred and seventy-five.