

HOUSE No. 4026

By Mr. Hermann of North Andover, petition of Joseph N. Hermann relative to the taxation of private resources recovery facilities. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Two.

AN ACT RELATIVE TO THE TAXATION OF PRIVATE RESOURCE RECOVERY FACILITIES.

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 24A of Chapter 16 of the General Laws is
2 hereby amended to read as follows: —

3 *Section 24A.* The operator of a privately owned or operated
4 resource recovery facility shall pay to the city or town in which the
5 facility is located a tax of one dollar per ton of solid waste pro-
6 cessed at the facility. Said tax shall be increased every January 1,
7 effective January 1, 1981 by the percentage increase of the Boston
8 Consumer Price Index for all urban consumers for the twelve
9 month period ending the previous October 1. Such tax shall be in
10 lieu of all taxes, fees, charges or assessments imposed by the city or
11 town in which the facility is located, except for real estate taxes
12 imposed solely upon the land on which the said facility is located.
13 For purpose of this section, a solid waste disposal facility or
14 resource recovery facility shall not include a transfer station.

1 SECTION 2. Section five of Chapter five hundred of the Acts
2 of nineteen hundred and seventy-five is hereby repealed.

