
By Ms. Amick, a petition (accompanied by bill, Senate, No. 1636) of Carol C. Amick for legislation to make holders of certain leasehold interests in property owned by the Massachusetts Port Authority liable for property taxes. Taxation.

The Commonwealth of Massachusetts

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

AN ACT MAKING HOLDERS OF CERTAIN LEASEHOLD INTERESTS IN PROPERTY OWNED BY THE MASSACHUSETTS PORT AUTHORITY LIABLE FOR 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] of chapter 667 of the acts of 1951, is
3 hereby amended by striking the last sentence and inserting in
4 place thereof the following sentence: —

5 This section shall not apply to real estate under supervision
6 of the commissioner of airport management appointed by the
7 state airport management board as provided in section fifty-
8 nine B of chapter six; nor shall it apply to real estate under
9 the jurisdiction of the Port of Boston Authority; provided,
10 however, that leasehold interests at Lawrence G. Hanscom
11 Field, held in connection with a business conducted for profit,
12 or for other non-public purposes, shall be taxed by the town
13 in which said interest is situated, to the lessee or lessees there-
14 of, or their assigns, or to the occupant or the person in pos-
15 session thereof, pursuant to the provisions of this section.

1 SECTION 2. Section 17 of chapter 465 of the acts of 1956,
2 as most recently amended by section 2 of chapter 332 of the
3 acts of 1978, is hereby further amended by striking the first
4 sentence and inserting in place thereof the following sen-
5 tence: —

6 The exercise of the powers granted by this act will be in all
7 respects for the benefit of the people of the commonwealth, for
8 the increase of their commerce and prosperity, and for the im-
9 provement of their health and living conditions, and as the

10 operation and maintenance of the projects by the Authority
11 will constitute the performance of essential governmental
12 functions, the Authority shall not be required to pay any
13 taxes or assessments upon any project or any property ac-
14 quired or used, by the Authority under the provisions of this
15 act or upon the income therefrom and the bonds issued under
16 the provisions of this act, their transfer and the income there-
17 from, including any profit made on the sale thereof, shall at
18 all times be free from taxation within the commonwealth, and
19 no property of the Authority shall be taxed to a lessee thereof
20 under section three A of chapter fifty-nine of the General
21 Laws, except as so provided in said section three A of chap-
22 ter fifty-nine; provided, however, that anything herein to
23 the contrary notwithstanding, lands of the Authority, except
24 lands acquired by the commonwealth under the provisions of
25 chapter seven hundred and five of the acts of nineteen hun-
26 dred and fifty-one situated in that part of the city called South
27 Boston and constituting a part of the Commonwealth Flats,
28 and lands acquired by the Authority which were subject to
29 taxation on the assessment date next preceding the acquisi-
30 tion thereof, shall, if leased for business purposes, be taxed
31 by the city or by any city or town in which the said land may
32 be situated to the lessees thereof, respectively, in the same
33 manner as the lands and the buildings thereon would be taxed
34 to such lessees if they were the owners of the fee, except that
35 the payment of the tax shall not be enforced by any lien upon
36 or sale of the lands, but a sale of the leasehold interest therein
37 and of the buildings thereon may be made by the collector of
38 the city in the manner provided by law in case of nonpayment
39 of taxes for selling real estate, for the purpose of enforcing the
40 payment of the taxes by such lessees to the city or town as-
41 sessed under the provisions hereof.