

By Mr. Manning of Milton, petition of M. Joseph Manning relative to the taxation of certain property of cable antenna television systems. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety.

AN ACT RELATIVE TO TAXATION OF CERTAIN CATV PROPERTY.

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 18 of chapter 59 of the General Laws,
2 as appearing in the 1986 Official Edition, is hereby amended by
3 striking out the text of clause fifth and inserting in place thereof
4 the following: —
5 Underground conduits, wires and pipes laid in public ways,
6 except such as are owned by a street railway company, and poles,
7 underground conduits and pipes, together with the wires thereon
8 or therein such as are owned by a cable television company, and
9 poles, underground conduits and pipes, together with the wires
10 thereon or therein, laid in or erected upon private property or in
11 a railroad location by any corporation, except poles, underground
12 conduits, wires and pipes of a railroad corporation laid in or
13 erected upon the location of such railroad, and except poles,
14 underground conduits, wires and pipes laid in or erected upon any
15 right of way owned by a street railway company, shall be assessed
16 to the owners thereof in the towns where laid or erected.

1 SECTION 2. This act shall take effect for tax years beginning
2 on and after July 1, 1989.

By Mr. [Name] of [State],

Reported by Mr. [Name] of [State],

in the [Session] of the [Congress],

and by Mr. [Name] of [State],

in the [Session] of the [Congress],

and by Mr. [Name] of [State],

in the [Session] of the [Congress],

and by Mr. [Name] of [State],

in the [Session] of the [Congress],

and by Mr. [Name] of [State],

in the [Session] of the [Congress],

and by Mr. [Name] of [State],

in the [Session] of the [Congress],

and by Mr. [Name] of [State],

in the [Session] of the [Congress],

and by Mr. [Name] of [State],

in the [Session] of the [Congress],

and by Mr. [Name] of [State],

in the [Session] of the [Congress],

and by Mr. [Name] of [State],

in the [Session] of the [Congress],

and by Mr. [Name] of [State],

in the [Session] of the [Congress].