HOUSE . . . . . No. 3422

By Mr. Rouse of Boston, petition of Richard J. Rouse for legislation to equalize the taxation of public utilities. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO EQUALIZE THE TAXATION OF PUBLIC UTILITIES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. The General Laws are hereby amended by inserting after chapter 64I the following chapter: —

CHAPTER 64K.
TAXATION OF THE PUBLIC UTILITY USE OF THE PUBLIC WAYS.

Section 1. The following words and phrases, as used in this chapter, shall have the following meanings, unless the context otherwise requires: —

(a) "Public Utility Company" shall include any electric company or gas company as defined in section one of chapter one hundred and sixty-four and any telephone company subject to regulation under chapter one hundred and sixty-six of the General Laws.

(b) "Billed revenues" shall mean and include all revenue from whatever source derived that accrues to any public utility company from work done or service provided all customers within the commonwealth, as appearing on the books of any public utility company during a calendar year ending December 31.

(c) "Commissioner", the commissioner of revenue.

(d) "Use" shall mean and include, in addition to its usual meaning, the privilege, actual or intended, to occupy whether by written agreement or otherwise, any property not owned in fee by a public utility company, any land, or estate in land owned

24 or controlled by another, whether private or public, taxable or
25 non-taxable.
26 Section 2. Each city or town in which a public utility uses any
27 public or private way, whether by grant, license, easement or any
28 other permission or right, may grant licenses to a public utility
29 by giving written notice to such public utility not later than August
30 1 of any year.
31 Section 3. Each license shall keep a complete and accurate
32 record of all billed revenue derived from each city or town in which
33 a license is given and shall annually report to the local assessor
34 and commissioner each year, not later than March 15, a schedule
35 particularizing the total number of customers within each city or
36 town from which such billed revenues is derived, the total billed
37 revenue accruing to such public utility from all sources from
38 within each city or town, the gross sales prices of all sales from
39 within each city or town for the preceding calendar year, and a
40 detailed description of the number of miles of utility company
41 property that is used, and placed upon, above, or under the public
42 or private ways within each city or town. Such records and written
43 statements shall be in such form as the commissioner shall
44 prescribe.
45 Section 4. At the time of filing the records required to be filed
46 by section 3, each public utility shall file a consolidated return
47 to the commissioner in a form he shall prescribe which shall
48 include a summary of all billed revenue from all cities and towns
49 in which it provides any customer with goods or services. Each
50 licensee shall pay to the commissioner an excise in the amount
51 determined by the commissioner for the privilege to use each mile
52 of private or public right of way used or held for future use by
53 said public utility within the commonwealth.
54 Section 5. The amount of the excise tax to be paid to the
55 commissioner shall be 2 and ½% of the total of all the billed
56 revenue of the public utility company during the next preceding
57 calendar year.
58 Section 6. All sums received under this chapter as an excise
59 shall be paid to the commissioner at the time required for filing
60 under sections three and four under this chapter, and shall at least
61 semi-annually, be distributed, credited and paid by the state
62 treasurer upon certification of the commissioner to each city or

63 town which has granted a license under the authority of this
64 chapter in proportion to the amount of billed revenue accruing
65 from each city or town to the sum of all billed revenue from all
66 cities and towns who have granted licenses under this chapter.