

HOUSE No. 1637

By Mr. Carney of Boston, petition of Daniel W. Carney that certain lands of the Massachusetts Port Authority be subject to local taxation. Taxation.

The Commonwealth of Massachusetts

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

AN ACT PROVIDING FOR THE LOCAL TAXATION OF CERTAIN LANDS OF THE MASSACHUSETTS PORT AUTHORITY.

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. The first sentence of section 17 of chapter 465
2 of the acts of 1956 is hereby amended by striking out all after
3 the word "commonwealth", in line 14, and inserting in place
4 thereof the following words: — ; provided, however, that any-
5 thing herein to the contrary notwithstanding, lands of the
6 Authority, if used or occupied for other than public purposes,
7 or if business is being conducted thereon for private profit,
8 shall be taxed under section three A of chapter fifty-nine of
9 the General Laws as if such land were real estate owned by the
10 commonwealth.

1 SECTION 2. Section 3A of chapter 59 of the General Laws,
2 as amended by section 1 of chapter 667 of the acts of 1951, is
3 hereby further amended by striking out the last sentence.

