

HOUSE No. 4297

By Mr. Fitzgerald of Boston, petition of Kevin W. Fitzgerald for legislation to clarify the tax status of real estate owned by redevelopment and housing authorities. Taxation.

The Commonwealth of Massachusetts

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

AN ACT CLARIFYING THE TAX STATUS OF REAL ESTATE OWNED BY RE-DEVELOPMENT AND HOUSING AUTHORITIES.

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 16 of Chapter 121B of the General Laws is hereby
2 amended by striking the period at the end thereof, by substituiting
3 therefor a semicolon, and by adding thereafter the following: —
4 and provided further that nothing in this chapter or in chapter
5 fifty-nine shall be construed to require a city or town to impose a
6 tax on the leasehold of real estate owned by an operating agency
7 and leased by it beyond any amount which the city or town and the
8 operating agency have agreed to be the payment in lieu of taxes
9 hereunder.

