

SENATE. No. 1517

By Mr. Glodis, a petition (accompanied by bill, Senate, No. 1517) of Guy W. Glodis, Paul K. Frost and Vincent A. Pedone for legislation relative to the commercial exemption in cities and towns. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Ninety-Nine.

AN ACT RELATING TO THE COMMERCIAL EXEMPTION IN CITIES AND TOWNS.

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 51 of chapter 59 of the General Laws,
2 as appearing in the 1996 Official Edition, is hereby amended by
3 striking out, in lines 10 and 11, the words “commissioner of
4 employment and training” and inserting in place thereof the
5 following words:— director of labor and workforce development,
6 or where the business is a sole proprietorship or partnership not
7 subject to the provisions of chapter 151A, as determined by the
8 assessors.

1 SECTION 2. Said section 51 of said chapter 59, as so
2 appearing, is hereby further amended by adding the following two
3 paragraphs:—

4 In those cities and towns in which an exemption is made avail-
5 able hereunder, a taxpayer aggrieved by the failure to receive such
6 commercial exemption may apply for such commercial exemption
7 to the assessors, in writing, on a form approved by the commis-
8 sioner within three months after the date on which the bill or
9 notice of assessment was sent.

10 A timely application filed hereunder shall, for the purposes of
11 this chapter, be treated as a timely filed application pursuant to
12 section 59.

1 SECTION 3. Section 3A of chapter 60 of the General Laws, as
2 appearing in the 1996 Official Edition, is hereby amended by
3 inserting after the word “residential”, in line 27, the following
4 words:— and commercial.