

By Mr. Landers of Palmer, petition of the Massachusetts Association of Assessing Officers and Patrick F. Landers III relative to the taxation of telecommunications companies. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE TAXATION OF TELECOMMUNICATIONS COMPANIES.

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. Clause 16(2) of section 5 of chapter 59 of the
2 General Laws, as appearing in the 1996 Official Edition, is hereby
3 amended by inserting after the letter "(a)" in line 244 the word "a"
4 and by inserting after the word "sixty-three" in line 245 the
5 following words:— , or (c) a domestic or foreign telecommunica-
6 tions corporation which is not subject to tax as a utility corpora-
7 tion under section fifty-two A(1)(a)(iii).

1 SECTION 2. Clause Fifth of section 18 of said chapter 59, as
2 so appearing, is hereby amended by adding at the end thereof the
3 following two sentences:— Poles, underground conduits, wires
4 and pipes of telecommunications companies laid in or erected
5 upon public or private ways and property shall be assessed to the
6 owners thereof in the towns where laid or erected. For purposes of
7 this clause, telecommunications companies shall include cable
8 television, internet service, telephone service, data service and
9 any other telecommunications service providers.

1 SECTION 3. Clause Sixth of said section 18, as so appearing,
2 is hereby amended by adding after the word "Partners" in line 84
3 thereof the following words:— , including general partners, lim-
4 ited partners, limited liability partners and members of limited lia-
5 bility companies filing federal tax returns as partners, whether

6 such partners or members be individuals, corporations, partner-
7 ships or any other legal entity.

1 SECTION 4. Section 29 of said chapter 59, as so appearing, is
2 hereby amended by inserting at the end thereof the following
3 paragraph:—

4 Every owner of a tower, monopole or other structure or cell site
5 used to support or house telecommunications equipment shall file
6 with the local board of assessors in the town in which the tower,
7 pole, structure or cell site is located, on a form approved by the
8 commissioner, a list of the name, address, telephone number and
9 contact person of all lessees, licensees or other users thereof,
10 together with any other information the commissioner may con-
11 sider necessary for the local assessors to identify and contact the
12 owner of such personal property. Every telecommunications com-
13 pany not subject to taxation under section fifty-two A of chapter
14 sixty-three of the General Laws with personal property located on
15 a tower, monopole or other structure or at a telecommunications
16 cell site shall file a list of such property with the board of asses-
17 sors in the community in which such property is located, on a
18 form approved by the Commissioner. Such list shall contain any
19 additional information the commissioner may consider as neces-
20 sary for the local assessors to value and assess personal property
21 tax.

1 SECTION 5. Section 39 of said chapter 59, as so appearing, is
2 hereby amended by striking the first sentence thereof and
3 inserting the following:— The valuation at which the poles, wires
4 and underground conduits, wires and pipes of all telephone and
5 telegraph companies shall be assessed by the assessors of the
6 respective cities and towns where such property is subject to taxa-
7 tion shall be determined annually by the commissioner of revenue,
8 subject to appeal to the appellate tax board, as hereinafter pro-
9 vided. Other taxable personal property of telephone and telegraph
10 companies shall be valued and assessed by the assessors of the
11 respective cities and towns where such property is subject to taxa-
12 tion, in the same manner as other personal property is valued and
13 assessed under this chapter. For purposes of sections thirty-nine
14 through forty-two, telephone and telegraph companies shall

15 include only those telecommunications companies which own and
16 operate two-way voice communications service over wires or
17 cables and are subject to rate regulation by the department of
18 telecommunications and energy. Towers and monopoles used to
19 support machinery and equipment for wireless communications
20 shall not be considered poles under this section and shall be con-
21 sidered part of the real estate subject to valuation and assessment
22 by local assessors.

1 SECTION 6. Paragraph 1 of section 30 of chapter 63 of the
2 General Laws, as appearing in the 1996 Official Edition, is hereby
3 amended by inserting after the word “eighty” in line 25 thereof,
4 the following words:— , and every incorporated telecommunica-
5 tions company which is not subject to tax under section fifty-
6 two A of this chapter.

1 SECTION 7. Paragraph 2 of section 30 of chapter 63 of the
2 General Laws, as so appearing, is hereby amended by inserting
3 after the word “eighty” in line 46 thereof, the following words:- ,
4 and every telecommunications corporation, association, or organi-
5 zation established, organized or chartered under laws other than
6 those of the commonwealth which is not subject to tax under
7 section fifty-two A of this chapter.

1 SECTION 8. Clause (a) of subsection 1 of section 52A of said
2 chapter 63, as so appearing, is hereby amended by striking out
3 subclause (iii) in its entirety and inserting the following sub-
4 clause:— (iii) every incorporated telephone and telegraph com-
5 pany which is a local exchange carrier subject to rate regulation
6 by the department of telecommunications and energy and which is
7 a carrier of last resort for its service territory;.

1 SECTION 9. This act shall take effect upon passage.

