

By Ms. Malia of Boston, petition of Thomas M. Menino and others relative to the taxation of public land used for commercial purposes. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Thomas M. Menino
Elizabeth A. Malia
Michael F. Rush
Willie Mae Allen
Anthony Petrucci
Martha M. Walz

Denise Provost
Kay Khan
James B. Eldridge
Alice Hanlon Peisch
Jennifer M. Callahan

In the Year Two Thousand and Seven.

AN ACT RELATIVE TO THE TAXATION OF PUBLIC LAND USED FOR COMMERCIAL PURPOSES ON MBTA PROPERTY.

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 24 of Chapter 161A of the General Laws, as appearing in
2 the 2004 official edition, is hereby amended by adding at the end of
3 said section the following paragraph:—
4 Real property of the authority, if leased, used, or occupied in con-
5 nection with a business conducted for profit or for other than public
6 purposes, shall for the privilege of such lease, use or occupancy be
7 valued, classified, assessed and taxed annually as of January first to
8 the lessee, user, or occupant in the same manner and to the same
9 extent as if such lessee, user, or occupant were the owner thereof in
10 fee. No tax assessed under this section shall be a lien upon the real
11 estate with respect to which it is assessed; nor shall any tax be
12 enforced by any sale or taking of such real estate; but the interest of
13 any lessee therein may be sold or taken by the collector of the town
14 in which the real estate lies for the nonpayment of such taxes in the
15 manner provided by law for the sale or taking of real estate for non-
16 payment of annual taxes. Notwithstanding the above, such collector

17 shall have for the collection of taxes assessed under this section all
18 other remedies provided by Chapter sixty for the collection of annual
19 taxes upon real estate.