

HOUSE No. 2417

By Mr. Kulik of Worthington, petition of the Massachusetts Municipal Association, Stephen Kulik and other members of the General Court for legislation to regulate the taxation of certain corporations generating electricity. Taxation.

The Commonwealth of Massachusetts

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

AN ACT RELATIVE TO THE TAXATION OF CERTAIN CORPORATIONS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Paragraph (3) of clause sixteenth of section 5 of chapter 59 of
2 the General Laws, as appearing in the 1994 Official Edition, is
3 hereby amended by adding the following: — provided, however,
4 that no property, except property entitled to a pollution control
5 abatement under the provisions of clause forty-fourth, shall be
6 exempt from taxation if it is used in the manufacture or generation
7 of electricity.

