

By Mr. Goguen of Fitchburg, petition of Emile J. Goguen and other members of the General Court relative to the taxation of public land leased for commercial purposes. Taxation.

The Commonwealth of Massachusetts

In the Year Two Thousand and Three.

AN ACT RELATIVE TO THE TAXATION OF PUBLIC LAND LEASED FOR COMMERCIAL PURPOSES.

*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 2B of Chapter 59 of the General Laws, as  
2 most recently amended by section 13 of Chapter 261 of the Acts  
3 of 1980, is hereby further amended by striking the third paragraph  
4 of said section and inserting in place thereof the following:—

5 This section shall not apply to a use, lease or occupancy which  
6 is reasonably necessary to the property of the United States, or  
7 any instrumentality thereof, for which payments are made in lieu  
8 of taxes in amounts equivalent to taxes which might otherwise be  
9 lawfully assessed, on behalf of the United States or any instru-  
10 mentality thereof; or to the property of the United States, or any  
11 instrumentality thereof, which is used by a manufacturing corpo-  
12 ration so classified under chapter fifty-eight.

1 SECTION 2. Section 18 of chapter 161A of the General Laws  
2 is hereby amended by inserting after the word “taxation” the  
3 following words:— except as hereinafter provided.

1 SECTION 3. Section 18 of Chapter 161A of the General Laws  
2 is hereby amended by adding the following paragraph:—

3 Real property of the Authority shall, if leased, used, or occu-  
4 pied in connection with a business conducted for profit shall, for  
5 the privilege of such lease, use or occupancy be valued, classified,

6 assessed and taxed annually as of January first to the lessee, user  
7 or occupant in the same manner and to the same extent as if such  
8 lessee, user or occupant were the owner thereof in full. No tax  
9 assessed under this section shall be a lien upon the real estate with  
10 respect to which it is assessed; nor shall any tax be enforced by  
11 any sale or taking of such real estate; but the interest of any lessee  
12 therein may be sold or taken by the collector of the town in which  
13 the real estate lies for the nonpayment of such taxes in the manner  
14 provided by law for the sale or taking of real estate for nonpay-  
15 ment of annual taxes. Such collector shall have for the collection  
16 of taxes assessed under this section all other remedies provided by  
17 chapter sixty for the collection of annual taxes upon real estate.

1 SECTION 4. The first sentence of section 13 of chapter 161B  
2 of the General Laws is hereby amended by inserting after the  
3 word "taxation" the following words:— except as hereinafter  
4 provided.

1 SECTION 5. Section 13 of chapter 161B is hereby further  
2 amended by inserting after the first paragraph the following  
3 paragraph:—

4 Real property of the Authority shall, if leased, used, or occu-  
5 pied in connection with a business conducted for profit shall, for  
6 the privilege of such lease, use or occupancy be valued, classified,  
7 assessed and taxed annually as of January first to the lessee, user  
8 or occupant in the same manner and to the same extent as if such  
9 lessee, user or occupant were the owner thereof in full. No tax  
10 assessed under this section shall be a lien upon the real estate with  
11 respect to which it is assessed; nor shall any tax be enforced by  
12 any sale or taking of such real estate; but the interest of any lessee  
13 therein may be sold or taken by the collector of the town in which  
14 the real estate lies for the nonpayment of such taxes in the manner  
15 provided by law for the sale or taking of real estate for nonpay-  
16 ment of annual taxes. Such collector shall have for the collection  
17 of taxes assessed under this section all other remedies provided by  
18 chapter sixty for the collection of annual taxes upon real estate.

1 SECTION 6. The first sentence of section 17 of chapter 465 of  
2 the Acts of nineteen hundred and fifty-six, as most recently

3 amended by section 1-3 of chapter 497 of the Acts of nineteen  
4 hundred and eighty, is hereby amended by striking out the words  
5 “commonwealth, and no property of the Authority shall be taxed  
6 to a lessee thereof under section three A of chapter fifty-nine of  
7 the General Laws; provided, however, that anything herein to the  
8 contrary notwithstanding, lands of the Authority, except lands  
9 acquired by the commonwealth under the provisions of chapter  
10 seven hundred and five of the Acts of nineteen hundred and fifty-  
11 one situated in that part of the city called South Boston and con-  
12 stituting part of the Commonwealth Flats, and land acquired by  
13 the Authority which were subject to taxation on the assessment  
14 date next preceding the acquisition thereof,” and inserting in place  
15 thereof the words:—commonwealth; provided, however that any-  
16 thing herein to the contrary notwithstanding, lands of the  
17 Authority.

1 SECTION 7. The first paragraph of section 17 of chapter 465  
2 of the Acts of nineteen hundred and fifty-six, as most recently  
3 amended by section 6 of chapter 719 of the Acts of nineteen hun-  
4 dred and sixty-seven, is hereby further amended by striking out  
5 the sentence:— “No such property shall be taxed to a lessee  
6 thereof from the Authority regardless of the date of acquisition of  
7 such property by the Authority.”

1 SECTION 8. Section 6 of chapter 701 of the Acts of 1960 is  
2 hereby amended by adding the following paragraph:—

3 Real property of the Authority shall, if leased, used, or occu-  
4 pied in connection with a business conducted for profit shall, for  
5 the privilege of such lease, use or occupancy be valued, classified,  
6 assessed and taxed annually as of January first to the lessee, user,  
7 or occupant in the same manner and to the same extent as if such  
8 lessee, user, or occupant were the owner thereof in full. No tax  
9 assessed under this section shall be a lien upon the real estate with  
10 respect to which it is assessed; nor shall any tax be enforced by  
11 any sale or taking such real estate; but the interest of any lessee  
12 therein may be sold or taken by the collector of the town in which  
13 the real estate lies for the nonpayment of such taxes in the manner  
14 provided by law for the sale or taking of real estate for nonpay-  
15 ment of annual taxes. Such collector shall have for the collection

16 of taxes assessed under this section all other remedies provided by  
17 chapter sixty for the collection of annual taxes upon real estate.

1 SECTION 9. Section 36 of Chapter 190 of the Acts of 1982 is  
2 hereby amended by adding after the first sentence the  
3 following:—

4 Real property of the Authority shall, if leased, used or occu-  
5 pied, in connection with a business conducted for profit shall, for  
6 the privilege of such lease, use, or occupancy be valued, classi-  
7 fied, assessed and taxed annually as of January first to the lessee,  
8 user or occupant in the same manner and to the same extent as if  
9 such lessee, user, or occupant were the owner thereof in full. No  
10 tax assessed under this section shall be a lien upon the real estate  
11 with respect to which it is assessed; nor shall any tax be enforced by  
12 any sale or taking of such real estate; but the interest of any lessee  
13 therein may be sold or taken by the collector of the town in which  
14 the real estate lies for the nonpayment of such taxes in the manner  
15 provided by law for the sale or taking of real estate for nonpayment  
16 of annual taxes. Such collector shall have the collection of taxes  
17 assessed under this section all other remedies provided by chapter  
18 sixty for the collection of annual taxes upon real estate.

1 SECTION 10. Section 9 of Chapter 372 of the Acts of 1984 is  
2 hereby amended by adding the following paragraph:—

3 Real property of the Authority shall, if leased, used, or occu-  
4 pied in connection with a business conducted for profit shall, for  
5 the privilege of such lease, use, or occupancy be valued, classi-  
6 fied, assessed and taxed annually as of January first to the lessee,  
7 user or occupant in the same manner and to the same extent as if  
8 such lessee, user, or occupant were the owner thereof in full. No  
9 tax assessed under this section shall be a lien upon the real estate  
10 with respect to which it is assessed; nor shall any tax be enforced  
11 by any sale or taking of such real estate; but the interest of any  
12 lessee therein may be sold or taken by the collector of the town in  
13 which the real estate lies for the nonpayment of such taxes in the  
14 manner provided by law for the sale or taking of real estate for  
15 nonpayment of annual taxes. Such collector shall have for the col-  
16 lection of taxes assessed under this section all other remedies pro-  
17 vided by chapter sixty for the collection of annual taxes upon real  
18 estate.