

By Mr. Kulik of Worthington, petition of the Massachusetts Municipal Association, Emile J. Goguen, Stephen Kulik, Robert C. Lawless, Marsha R. Platt, Susan D. Schur and Charles N. Decas for legislation to establish an alternative property tax levy limit growth factor. Taxation.

The Commonwealth of Massachusetts

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

AN ACT TO ESTABLISH AN ALTERNATIVE PROPERTY TAX LEVY LIMIT GROWTH FACTOR.

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. Subsection (a) of section 21C of Chapter 59 of
2 the General Laws, as appearing in the 1990 Official Edition, is
3 hereby amended by adding the following paragraph: —

4 “Allowable property tax growth factor” for a fiscal year means
5 the percentage derived from adding to one hundred percent the
6 average percentage change in the Price Index for State and Local
7 Government Purchases of Goods and Services as determined by
8 the Bureau of Economic Analysis of the United States Depart-
9 ment of Commerce for the three immediately preceding calendar
10 years; provided, however, that in calculating the allowable prop-
11 erty tax growth factor for any fiscal year the same percentage
12 increase in said index for a calendar year used in prior calculations
13 shall be used in subsequent calculations involving said calendar
14 year, notwithstanding periodic adjustments made in said index by
15 the Bureau of Economic Analysis for said calendar year.

1 SECTION 2. Subsection (f) of section 21C of Chapter 59 of
2 the General Laws, as appearing in the 1990 Official Edition, is
3 hereby amended by adding after the words “by the commissioner
4 of revenue” in line 60 the following: — or an amount, if greater
5 than one hundred and two and one-half percent, equal to the

6 allowable property tax growth factor as determined by the
7 commissioner of revenue provided such factor has been adopted
8 in a town by a vote of the town meeting or town council or in
9 a city by a vote of the city council with the approval of the mayor
10 when required by law.

1 SECTION 3. This act shall apply to fiscal years beginning on
2 or after July first, nineteen hundred and ninety-four.