

By Mrs. Simmons of Leominster, petition of the Massachusetts Municipal Association, Mary Jane Simmons and other members of the House relative to the taxation of public land leased for commercial purposes. Taxation.

The Commonwealth of Massachusetts

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

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 reasonable 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 fol-
3 lowing 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
3 the 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. Section 13 of Chapter 354 of the Acts of 1952 is
2 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 7. The first sentence of section 17 of chapter 465 of
2 the acts of nineteen hundred and fifty-six as most recently amend-
3 ed by section 1-3 of chapter 497 of the acts of nineteen hundred
4 and eighty, is hereby amended by striking out the words "com-
5 monwealth, and no property of the Authority shall be taxed to a
6 lessee thereof under section three A of chapter fifty-nine of the
7 General Laws; provided, however, that anything herein to the con-
8 trary 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
16 anything herein to the contrary notwithstanding, lands of the
17 Authority.

1 SECTION 8. 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 thereof

6 from the Authority regardless of the date of acquisition of such
7 property by the Authority.”

1 SECTION 9. 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 10. Section 36 of Chapter 190 of the Acts of 1982 is
2 hereby amended by adding after the first sentence the fol-
3 lowing: —

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
12 by any sale or taking of such real estate; but the interest of any
13 lessee therein may be sold or taken by the collector of the town in
14 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
16 nonpayment of annual taxes. Such collector shall have the collec-
17 tion of taxes assessed under this section all other remedies provid-
18 ed by chapter sixty for the collection of annual taxes upon real
19 estate.

1 SECTION 11. 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.

