

HOUSE No. 4416

By Mr. Decas of Wareham, petition of Charles N. Decas that provision be made for the tax assessment of certain tenants of charitable organizations. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty.

AN ACT PROVIDING FOR THE TAX ASSESSMENT OF CERTAIN TENANTS OF CHARITABLE ORGANIZATIONS.

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

1 Chapter 59 of the General Laws is hereby amended by inserting
2 after section 12F as inserted by chapter 797 of the acts of 1979 the
3 following new section: —

4 *Section 12G.* Whenever real estate consisting of buildings or
5 other structures is situated on land of an organization ordinarily
6 exempt from taxation under the eleventh clause of section 5 but
7 which is owned and occupied by a person or persons other than such
8 an organization under a lease upon the land only the buildings or
9 other structures shall be assessed to the owner or owners thereof.

