

By Mr. Connolly of Boston, petition of Michael Joseph Connolly that holders of certain leasehold interest in property owned by the Massachusetts Port Authority be made liable for local property taxes. Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Seventy-Five.

AN ACT MAKING HOLDERS OF CERTAIN LEASEHOLD INTERESTS IN PROPERTY OWNED BY THE MASSACHUSETTS PORT AUTHORITY LIABLE FOR LOCAL PROPERTY TAXES.

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. The term "for other than public purposes" in
2 this Act has as its legislative intent the taxation of such
3 properties and facilities whose *primary* purpose is other than
4 transporting people and/or freight by air carrier to and from the
5 City of Boston.

6 Accordingly, the term "for other than public purposes" would
7 apply to but would not be limited to such facilities as
8 restaurants, cocktail lounges, refreshment stands, newspaper
9 stands, gift shops, clothing shops and food stores, hotels, motels,
10 gas stations, car rental facilities and properties.

11 The term "public purpose" as written in this Act, has as its
12 legislative intent the exemption from taxation of those
13 properties whose primary purpose is the transporting of people
14 and/or freight by air carrier to and from the City of Boston.

15 Accordingly, the term "public purpose" would apply to but
16 would not be limited to such facilities as passenger terminals,
17 ticket booths, baggage facilities, control towers, and hangars
18 primarily involved in the maintenance of passenger and/or
19 freight carriers.

1 SECTION 2. Section 3A of chapter 59 of the General Laws
2 as appearing in section 1 of chapter 667 of the acts of 1951, is

3 hereby amended by striking out the first sentence and inserting
4 in place thereof the following sentence: — Real estate owned by
5 or held in trust for the benefit of the commonwealth, a city or
6 town, or the Massachusetts Port Authority, if used or occupied
7 for other than public purposes, shall be taxed to the lessee or
8 lessees thereof, in the same manner and to the same extent as if
9 the said lessee or lessees or their assigns or the occupants or
10 person in possession were the owners thereof in fee, free of any
11 trust.

1 SECTION 3. Said section 3A is hereby further amended by
2 striking out the last sentence.

1 SECTION 4. Section 17 of chapter 465 of the acts of 1956 as
2 most recently amended by chapter 719 of the acts of 1967 is
3 hereby amended by striking out the first sentence and inserting
4 in place thereof the following: — The exercise of powers granted
5 by this act will be in all respects for the benefit of the people of
6 the commonwealth, for the increase of their commerce and
7 prosperity, and for the improvement of their health and living
8 conditions, and as the operation and maintenance of the projects
9 by the Authority will constitute the performance of essential
10 governmental functions, the Authority shall not be required to
11 pay any taxes or assessments upon any project or any property
12 acquired or used by the Authority under the provisions of this
13 act or upon the income therefrom, and the bonds issued under
14 the provisions of this act, their transfer and the income
15 therefrom (including any profit made on the sale thereof) shall
16 at all times be free from taxation within the commonwealth;
17 provided, however, that property used or occupied for other
18 than public purposes, shall be taxed to the lessee or lessees
19 thereof, or their assigns, or to the occupant or the person in
20 possession thereof, pursuant to section three A of chapter fifty-
21 nine of the General Laws.

1 SECTION 5. Chapter 412 of the acts of 1958 is hereby
2 repealed.

1 SECTION 6. If any part or section of this act shall be
2 declared unconstitutional, the validity of its remaining
3 provisions shall not be affected thereby.

1 SECTION 7. The provisions of this act shall apply to real
2 property taxes assessed for the fiscal years commencing on and
3 after July first, nineteen hundred and seventy-five.

