

HOUSE No. 2538

The Commonwealth of Massachusetts

PRESENTED BY:

David Paul Linsky

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to the property tax classification of small businesses.

PETITION OF:

NAME:

David Paul Linsky

DISTRICT/ADDRESS:

5th Middlesex

HOUSE No. 2538

By Mr. Linsky of Natick, a petition (accompanied by bill, House, No. 2538) of David Paul Linsky relative to the property tax classification of small businesses. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 1573 OF 2017-2018.]

The Commonwealth of Massachusetts

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**In the One Hundred and Ninety-First General Court
(2019-2020)**
—————

An Act relative to the property tax classification of small businesses.

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. Chapter 59 of the General Laws is hereby amended by striking out section
2 5I and inserting in place thereof the following section:—

3 Section 5I. With respect to each parcel of real property classified as class three,
4 commercial, in each city or town certified by the commissioner to be assessing all property at its
5 full and fair cash valuation, and at the option of the selectmen or mayor, with the approval of the
6 town meeting or city council, as the case may be, there shall be an exemption equal to not more
7 than fifty percent of the value of the parcel; provided, however, that such exemption shall only
8 apply to property that is solely occupied by a business that, at that location and all others
9 combined, had an assessed valuation of less than one million dollars. This exemption shall be in
10 addition to any exemptions allowable under section five. The value of exemptions granted under

- 11 this section shall be borne by the combined value of class three commercial property and class
- 12 four industrial property.