

HOUSE No. 2963

The Commonwealth of Massachusetts

PRESENTED BY:

Erika Uyterhoeven

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 payments in lieu of taxation by organizations exempt from the property tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Erika Uyterhoeven</i>	<i>27th Middlesex</i>	<i>1/19/2023</i>
<i>Christine P. Barber</i>	<i>34th Middlesex</i>	<i>1/30/2023</i>
<i>David Henry Argosky LeBoeuf</i>	<i>17th Worcester</i>	<i>2/1/2023</i>
<i>Samantha Montaño</i>	<i>15th Suffolk</i>	<i>2/4/2023</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>2/22/2023</i>
<i>Patricia D. Jehlen</i>	<i>Second Middlesex</i>	<i>3/2/2023</i>
<i>Lindsay N. Sabadosa</i>	<i>1st Hampshire</i>	<i>3/6/2023</i>

HOUSE No. 2963

By Representative Uyterhoeven of Somerville, a petition (accompanied by bill, House, No. 2963) of Erika Uyterhoeven and others relative to payments in lieu of taxation by organizations exempt from the property tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3080 OF 2021-2022.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Third General Court
(2023-2024)**

An Act relative to payments in lieu of taxation by organizations exempt from the property tax.

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 adding after section
2 5N the following section:-

3 Section 5O. Notwithstanding the provisions of section 5 or any other general or special
4 law to the contrary, in a city or town that votes to accept this section pursuant to section 4 of
5 Chapter 4, an organization exempt from taxation under clause third of said section 5 owning total
6 property valued at or above fifteen million shall make payments in lieu of taxation on all real and
7 personal property owned by the organization in the city or town equal to 25 percent of the
8 amount that would be paid if the property were not exempt from taxation.

9 Any city or town that accepts this section shall adopt an ordinance or bylaw to provide
10 for agreements between the municipality and organizations that may provide for exemptions
11 from payment, consideration of community benefits as payment and administration of payments