

HOUSE No. 3403

The Commonwealth of Massachusetts

PRESENTED BY:

Thomas M. Stanley

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 passage of the accompanying:

An Act relative to the taxation of alternative energy systems used by municipal property.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Thomas M. Stanley</i>	<i>9th Middlesex</i>
<i>Michael Barrett</i>	<i>Third Middlesex</i>
<i>John J. Lawn, Jr.</i>	<i>10th Middlesex</i>
<i>Thomas P. Conroy</i>	<i>13th Middlesex</i>
<i>Cory Atkins</i>	<i>14th Middlesex</i>
<i>Kimberly N. Ferguson</i>	<i>1st Worcester</i>

HOUSE No. 3403

By Mr. Stanley of Waltham, a petition (accompanied by bill, House, No. 3403) of Thomas M. Stanley and others relative to the taxation of alternative energy systems used by municipal property. Revenue.

The Commonwealth of Massachusetts

An Act relative to the taxation of alternative energy systems used by municipal property.

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 appearing in the 2010
2 Official Edition, is hereby amended by adding the following paragraph:-

3 This section shall not apply to (i) all property, real or personal, including but not limited
4 to: leasehold interests; interests in real estate; ownership of or an interest in buildings, other
5 things erected on or affixed thereto and any improvements made thereupon; structures; goods;
6 chattels and effects used in conjunction with any solar or wind powered system or device which
7 is being utilized as a primary or auxiliary power system for the purpose of heating or otherwise
8 supplying the energy needs of property held under section 3 of chapter 40; provided, however,
9 that the exemption under this paragraph shall be allowed only for a period of 20 years from the
10 date of the installation of such system or device; or (ii) property held under section 95 of chapter
11 71.

12 SECTION 2. Section 5 of said chapter 59, as so appearing, is hereby amended by striking
13 out, in line 11, the words “or Forty-fifth” and inserting in place thereof the following:-

14 , Forty-fifth or Fifty-eighth.

15 SECTION 3. Said section 5 of said chapter 59 of the General Laws, as so appearing, is
16 hereby further amended by adding the following:-

17 Fifty-eighth. (i) All property, real or personal, including but not limited to: leasehold
18 interests; interests in real estate; ownership of or an interest in buildings, other things erected on
19 or affixed thereto and any improvements made thereupon; structures; goods; chattels and effects
20 used in conjunction with any solar or wind powered system or device which is being utilized as a
21 primary or auxiliary power system for the purpose of heating or otherwise supplying the energy
22 needs of property held under section 3 of chapter 40; provided, however, that the exemption

23 under this paragraph shall be allowed only for a period of 20 years from the date of the
24 installation of such system or device; or (ii) property held under section 95 of chapter 71.

25 SECTION 4. Chapter 71 of the General Laws is hereby amended by inserting after
26 section 94 the following section:-

27 Section 95. All property, real or personal, including but not limited to: leasehold interests;
28 interests in real estate; ownership of or an interest in buildings, other things erected on or affixed
29 thereto and any improvements made thereupon; structures; goods; chattels and effects used in
30 conjunction with any solar or wind powered system or device which is being utilized as a
31 primary or auxiliary power system for the purpose of heating or otherwise supplying the energy
32 needs of property used as a public school under this chapter shall be exempt from taxation under
33 section 2B and section 5 of chapter 59; provided, however, that the exemption under this clause
34 shall be allowed only for a period of 20 years from the date of the installation of such system or
35 device.