

HOUSE No. 3803

The Commonwealth of Massachusetts

PRESENTED BY:

Maria Duaine Robinson

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 establishing a study to examine lost municipal real estate tax revenue.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Maria Duaine Robinson</i>	<i>6th Middlesex</i>	<i>2/16/2021</i>
<i>Patrick Joseph Kearney</i>	<i>4th Plymouth</i>	<i>2/22/2021</i>
<i>Lindsay N. Sabadosa</i>	<i>1st Hampshire</i>	<i>2/23/2021</i>
<i>Rebecca L. Rausch</i>	<i>Norfolk, Bristol and Middlesex</i>	<i>2/23/2021</i>
<i>Erika Uyterhoeven</i>	<i>27th Middlesex</i>	<i>4/5/2021</i>
<i>Steven C. Owens</i>	<i>29th Middlesex</i>	<i>4/14/2021</i>

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By Ms. Robinson of Framingham, a petition (accompanied by bill, House, No. 3803) of Maria Duaine Robinson and others that the Department of Revenue study the annual loss of municipal tax revenue resulting from tax exemptions on real property assessed at a value of one million dollars or more. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act establishing a study to examine lost municipal real estate tax revenue.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to establish forthwith a study to examine the lost municipal tax revenue resulting from tax exemptions on real property, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

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. Notwithstanding any general or special law to the contrary, the department
2 of revenue shall conduct a study examining the annual loss of municipal tax revenue resulting
3 from tax exemptions on real property assessed at a value of \$1 million or more.

4 The study shall calculate the annual loss of tax revenue by each municipality in the
5 commonwealth from tax-exempt real property assessed at a value of \$1 million or more,
6 including state-owned properties and properties eligible for payments in lieu of taxes.

7 The department shall submit a report of its findings along with any recommendations to
8 the joint committee on revenue and the clerks of the house of representative and the senate not

9 later than 6 months after the end of the 2022 fiscal year. The department shall revise its report
10 and recommendations every 5 years.

11 SECTION 2. Notwithstanding any general or special law to the contrary, municipalities
12 shall assess the value of all tax-exempt real property for the 2022 fiscal year and every 5 years
13 thereafter and submit the assessments to the department for the purposes of this study.