

**SENATE . . . . . No. 01498**

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The Commonwealth of Massachusetts

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PRESENTED BY:

*Anthony W. Petrucci*

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*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 bill:

An Act relative to the taxation of telecommunications companies.

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PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Anthony W. Petrucci</i>	<i>First Suffolk and Middlesex</i>
<i>Elizabeth A. Malia</i>	<i>11th Suffolk</i>
<i>Aaron Michlewitz</i>	<i>3rd Suffolk</i>

# SENATE . . . . . No. 01498

By Mr. Petruccelli, petition (accompanied by bill, Senate, No. 1498) of Michlewitz, Malia and Petruccelli for legislation relative to the taxation of telecommunications companies [Joint Committee on Revenue].

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE  
□ SENATE  
□ , NO. 1322 OF 2009-2010.]

## The Commonwealth of Massachusetts

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**In the Year Two Thousand Eleven**  
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An Act relative to the taxation of telecommunications companies.

*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. Clause 16(1)(d) of section 5 of chapter 59 of the General Laws is hereby  
2 amended by adding after the words "fifty-two A" the phrase “, other than a telephone or  
3 telegraph corporation,"

4 SECTION 1A. Clause 16(1)(c) of section 5 of chapter 59 of the General Laws is hereby  
5 amended by striking out the words “other than a corporation” and inserting in place thereof the  
6 following words:- “...other than a telephone or telegraph corporation taxed pursuant to section  
7 fifty-two A of said chapter sixty-three or...”

8 SECTION 1B. Clause 16(2) of section 5 of chapter 59 of the General Laws is hereby  
9 amended by striking out the words “subject to tax under section 39 of chapter 63 that is not a  
10 manufacturing corporation, and inserting in place thereof the following words:- “...both as  
11 defined in section thirty of chapter sixty-three, or a telephone or telegraph corporation subject to  
12 tax pursuant to section fifty-two A of said chapter sixty-three,...”

13 SECTION 2. Section 39 of said chapter 59 is hereby amended by striking the first  
14 sentence thereof and inserting the following:-

15 The valuation at which the poles, wires and underground conduits, wires and pipes of all  
16 telephone and telegraph companies shall be assessed by the assessors of the respective cities and  
17 towns where such property is subject to taxation shall be determined annually by the  
18 commissioner of revenue subject to appeal to the appellate tax board, as hereinafter provided.  
19 Other taxable personal property of telephone and telegraph companies shall be valued and  
20 assessed by the assessors of the respective cities and towns where such property is subject to  
21 taxation, in the same manner as other personal property is valued and assessed under this  
22 chapter. For purposes of sections thirty-nine through forty-two, telephone and telegraph  
23 companies shall include only those telecommunications companies which own and operate two-  
24 way voice communications service over wires or cables and are subject to rate regulation by the  
25 department of telecommunications and energy. Towers and monopoles used to support  
26 machinery and equipment for wireless communications shall not be considered poles under this  
27 section and shall be considered part of the real estate subject to valuation and assessment by local  
28 assessors.