

**SENATE . . . . . No. 1500**

---

**The Commonwealth of Massachusetts**

PRESENTED BY:

*Cynthia S. Creem*

*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 eliminating telecommunications tax exemptions.**

PETITION OF:

NAME:

*Cynthia S. Creem*

DISTRICT/ADDRESS:

*First Middlesex and Norfolk*

**SENATE . . . . . No. 1500**

---

By Ms. Creem, a petition (accompanied by bill, Senate, No. 1500) of Cynthia S. Creem for legislation to eliminate telecommunications tax exemptions. Revenue.

---

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1456 OF 2015-2016.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
\_\_\_\_\_

An Act eliminating telecommunications tax exemptions.

*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 5 of chapter 59 of the General Laws, as appearing in the 2014  
2 Official Edition, is hereby amended by inserting after the word “than”, in line 254, the following  
3 words:- "a telephone or telegraph corporation subject to tax under section 52A of chapter 63 or".

4 SECTION 2: Said section 5 of said chapter 59 of the General Laws, as so appearing, is  
5 hereby further amended by inserting after the figure "23", in line 257, the following words:- ,  
6 other than a telephone or telegraph corporation,

7 SECTION 3: Clause Sixteenth of said section 5 of said chapter 59 of the General Laws is  
8 hereby further amended by striking out paragraph (2) and inserting in place thereof the following  
9 paragraph:-

10           (2) In the case of (a) a business corporation subject to tax under section 39 of chapter 63  
11 that is not a manufacturing corporation, or (b) a telephone or telegraph corporation subject to tax  
12 under section 52A of chapter 63, all property owned by the corporation other than the following:-  
13 real estate, poles, underground conduits, wires and pipes, and machinery used in the conduct of  
14 the business, which term, as used in this clause, shall not be considered to include stock in trade  
15 or any personal property directly used in connection with dry cleaning or laundering processes or  
16 in the refrigeration of goods or in the air-conditioning of premises or in any purchasing, selling,  
17 accounting or administrative function. Notwithstanding the preceding sentence, a telephone or  
18 telegraph corporation shall be subject to property tax assessment on machinery used in the  
19 conduct of its business and leased to it by a corporation that is not a telephone or telegraph  
20 corporation, and the telephone or telegraph corporation shall include such property on its list to  
21 the board of assessors where the property is situated under section 29 of this chapter.