

**SENATE . . . . . No. 1603**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Patrick M. O'Connor***

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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 adoption of the accompanying bill:

An Act relative to the taxation of natural gas infrastructure.

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PETITION OF:

NAME:

*Patrick M. O'Connor*

DISTRICT/ADDRESS:

*Plymouth and Norfolk*

**SENATE . . . . . No. 1603**

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By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1603) of Patrick M. O'Connor for legislation relative to the taxation of natural gas infrastructure. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
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An Act relative to the taxation of natural gas infrastructure.

*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 5 of Chapter 59 of the General Laws is hereby amended by inserting, after  
2           “1996” in line 298, the following new sentence:-

3           “Any conduits, wires and pipes that extend above ground and compress, transport, or  
4           directly assist with the compression or transportation of natural gas will not be exempt from  
5           taxation of the corporations or limited liability companies described in this section.”