

SENATE No. 1617

The Commonwealth of Massachusetts

PRESENTED BY:

Michael J. Rodrigues

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 clarifying the local taxation of clean energy producing property.

PETITION OF:

NAME:

Michael J. Rodrigues

DISTRICT/ADDRESS:

First Bristol and Plymouth

SENATE No. 1617

By Mr. Rodrigues, a petition (accompanied by bill, Senate, No. 1617) of Michael J. Rodrigues for legislation to clarify the local taxation of clean energy producing property. Revenue.

The Commonwealth of Massachusetts

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

An Act clarifying the local taxation of clean energy producing 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 5 of chapter 59 of the General Laws, as appearing in the 2016
2 Official Edition, is hereby amended by adding the following 2 clauses:-

3 Fifty-ninth, Any solar or wind powered system or device, and all supporting structures
4 and devices, which is being utilized as a primary or auxiliary power system for the purpose of
5 heating or otherwise supplying the energy needs of any entity that is otherwise found to be
6 taxable under this chapter, shall be deemed personal property and shall only be valued as
7 seventy-five percent (75%) of its actual cost and shall be allowed an additional five (5%)
8 reduction in value for the purposes of all taxation under this chapter for every year from the date
9 of its first assessment until the fifteenth (15th) year following its first assessment at which point
10 such property shall be valued at zero (\$0) dollars, as a reasonable allowance for the exhaustion,
11 wear and tear, and obsolescence.

12 Sixtieth, Any solar or wind powered system or device, and all supporting structures and
13 devices, which is being utilized as a primary or auxiliary power system for the purpose of
14 heating or otherwise supplying the energy needs of any entity that is otherwise found to be
15 taxable under this chapter, shall not be deemed a fixture of the real property upon which it
16 resides and shall not be included in the value of the real property upon which it resides.