

SENATE No. 1874

The Commonwealth of Massachusetts

PRESENTED BY:

Adam Gomez

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 payments in lieu of taxation by organizations exempt from the property tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Adam Gomez</i>	<i>Hampden</i>	
<i>Erika Uytterhoeven</i>	<i>27th Middlesex</i>	
<i>Joanne M. Comerford</i>	<i>Hampshire, Franklin and Worcester</i>	<i>2/25/2021</i>
<i>Sean Garballey</i>	<i>23rd Middlesex</i>	<i>3/18/2021</i>
<i>Patricia D. Jehlen</i>	<i>Second Middlesex</i>	<i>4/5/2021</i>
<i>Mike Connolly</i>	<i>26th Middlesex</i>	<i>4/5/2021</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>	<i>4/8/2021</i>

SENATE No. 1874

By Mr. Gomez, a petition (accompanied by bill, Senate, No. 1874) of Adam Gomez, Erika Uytterhoeven, Joanne M. Comerford, Sean Garballey and other members of the General Court for legislation relative to payments in lieu of taxation by organizations exempt from the property tax. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 1565 OF 2017-2018.]

The Commonwealth of Massachusetts

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

An Act relative to payments in lieu of taxation by organizations exempt from the property tax.

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. Chapter 59 of the General Laws, as appearing in the 2018 Official Edition,
2 is hereby amended by adding after section 5N the following section:-

3 Section 5O. Notwithstanding the provisions of section 5 or any other general or special
4 law to the contrary, in a city or town that votes to accept this section pursuant to section 4 of
5 Chapter 4, an organization exempt from taxation under clause third of said section 5 owning total
6 property valued at or above fifteen million shall make payments in lieu of taxation on all real and
7 personal property owned by the organization in the city or town equal to 25 percent of the
8 amount that would be paid if the property were not exempt from taxation.

9 Any city or town that accepts this section shall adopt an ordinance or bylaw to provide
10 for agreements between the municipality and organizations that may provide for exemptions
11 from payment, consideration of community benefits as payment and administration of payments.