

**SENATE . . . . . No. 1918**

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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:

*First Plymouth and Norfolk*

**SENATE . . . . . No. 1918**

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1918) of Patrick M. O'Connor for legislation relative to the taxation of natural gas infrastructure. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1966 OF 2021-2022.]

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-Third General Court  
(2023-2024)**

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 38A of Chapter 59 of the General Laws is hereby amended by inserting at the end  
2 the following:-

3 "The commissioner shall promulgate regulations to reclassify inventory reporting and  
4 assessment procedures conducted by natural gas transportation corporations or limited liability  
5 companies in municipalities that contain a natural gas compressor station. Any such regulations  
6 shall require assessments to differentiate the value for allocation between pipelines and  
7 compressor station equipment, provided that any value assessed on compressor station  
8 equipment be allocated to a municipality. The portion of the value assessed on compressor  
9 station equipment shall be allocated to a municipality based on the municipality's respective  
10 percentage of the gross investment for compressor station equipment. The commissioner shall

11 prescribe a manner for the allocations and expenditures of the funds that are received by a  
12 municipality containing a compressor station pursuant to this section. The commissioner shall  
13 promulgate all regulations and guidelines established in this section no later than December 31,  
14 2024."