

**HOUSE . . . . . No. 2621**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Daniel J. Ryan*

*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 public land used for commercial purposes on Massachusetts Port Authority property.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Daniel J. Ryan</i>	<i>2nd Suffolk</i>
<i>Mayor Martin J. Walsh</i>	<i>1 City Hall Square, Boston, MA 02201</i>
<i>Angelo M. Scaccia</i>	<i>14th Suffolk</i>
<i>Daniel J. Hunt</i>	<i>13th Suffolk</i>
<i>Michael F. Rush</i>	<i>Norfolk and Suffolk</i>
<i>Daniel R. Cullinane</i>	<i>12th Suffolk</i>
<i>Michael J. Moran</i>	<i>18th Suffolk</i>
<i>Joseph A. Boncore</i>	<i>First Suffolk and Middlesex</i>

**HOUSE . . . . . No. 2621**

By Mr. Ryan of Boston, a petition (accompanied by bill, House, No. 2621) of Daniel J. Ryan and others relative to the taxation of public land used for commercial use on Massachusetts Port Authority property. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 1625 OF 2017-2018.]

**The Commonwealth of Massachusetts**

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In the One Hundred and Ninety-First General Court  
(2019-2020)  
\_\_\_\_\_

An Act relative to the taxation of public land used for commercial purposes on Massachusetts Port Authority 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. The first paragraph of section 17 of chapter 465 of the acts of 1956, as  
2 amended, as codified in section 1-17 of the appendix to chapter 91 of the General Laws, is  
3 hereby amended by striking from the first sentence the following words:- “, and no property of  
4 the Authority shall be taxed to a lessee thereof under section three A of chapter fifty-nine of the  
5 General Laws”.

6 SECTION 2. Said section 17 of chapter 465 of the acts of 1956, as amended, as codified  
7 in section 1-17 of the appendix to chapter 91 of the General Laws, is hereby further amended by  
8 inserting the following paragraph after the third paragraph:-

9           Notwithstanding anything in this section to the contrary, real property of the Authority  
10 shall, if leased, used, or occupied in connection with a business conducted for profit, or if leased,  
11 used, or occupied for other than public purposes shall, for the privilege of such lease, use, or  
12 occupancy be valued, classified, assessed and taxed annually as of January 1 to the lessee, user,  
13 or occupant in the same manner and to the same extent as if such lessee, user, or occupant were  
14 the owner thereof in fee. No tax assessed under this section shall be a lien upon the real estate  
15 with respect to which it is assessed; nor shall any tax be enforced by any sale or taking of such  
16 real estate; but the interest of any lessee therein may be sold or taken by the collector of the town  
17 in which the real estate lies for the nonpayment of such taxes in the manner provided by law for  
18 the sale or taking of real estate for nonpayment of annual taxes. Notwithstanding the previous  
19 sentence, such collector may utilize all other remedies provided by chapter 60 of the General  
20 Laws for the collection of annual taxes upon real estate and for the collection of taxes assessed  
21 under this section. This paragraph shall not apply to a use, lease or occupancy which is  
22 reasonably necessary to the public purpose of a public airport or port facility. Reasonably  
23 necessary use shall not include residential use, hotels, entertainment facilities, office buildings,  
24 or retail buildings.