HOUSE DOCKET, NO. 2024 FILED ON: 1/20/2011

HOUSE . . . . . No. 2551

The Commonwealth of Massachusetts

PRESENTED BY:

Michael J. Moran

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 passage of the accompanying:

An Act relative to the equitable taxation of ground mounted solar systems.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Michael J. Moran	*18th Suffolk*

HOUSE DOCKET, NO. 2024 FILED ON: 1/20/2011

HOUSE . . . . . No. 2551

By Mr. Moran of Boston, a petition (accompanied by bill, House, No. 2551) of Michael J. Moran relative to the taxation of ground mounted solar systems. Revenue.

The Commonwealth of Massachusetts

An Act relative to the equitable taxation of ground mounted solar systems.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Chapter 59 of the Massachusetts General Laws is hereby amended by adding the following new section after section 3C:

Section 3D. Anything in this chapter to the contrary notwithstanding, every ground mounted solar system, which shall include all necessary panels, inverters, mounting systems and electrical equipment shall be subject to taxation under this chapter as personal property, and shall be assessed to the owner thereof by the assessors in the respective cities and towns where such ground mounted solar systems are located; provided however, such property shall be subject to the following depreciation schedule:

In year one such property shall be assessed at ninety five percent of value; in years two through year eight staight line depreciation shall be applied to assess such property in year eight at thirty percent of value; and in years nine through twenty such property shall be assessed at twenty five percent of value.

SECTION 2. Ground mounted solar systems, as described in this act, shall not be eligible for the solar property tax exemption provided in Chapter 59, Section 5, Clause Forty-Fifth.

SECTION 3. This Act shall take effect upon it’s passage.