SENATE DOCKET, NO. 1308 FILED ON: 1/21/2011

SENATE . . . . . No. 1498

The Commonwealth of Massachusetts

PRESENTED BY:

Anthony W. Petruccelli

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 taxation of telecommunications companies.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Anthony W. Petruccelli	☐ *[District]* ☐
Elizabeth A. Malia	*11th Suffolk*
Aaron Michlewitz	*3rd Suffolk*

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SENATE . . . . . No. 1498

By Mr. Petruccelli, a petition (accompanied by bill, Senate, No. 1498) of Anthony W. Petruccelli, Elizabeth A. Malia and Aaron Michlewitz for legislation relative to the taxation of telecommunications companies. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
SENATE
, NO. *1322* OF 2009-2010.]

The Commonwealth of Massachusetts

An Act relative to the taxation of telecommunications companies.

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. Clause 16(1)(d) of section 5 of chapter 59 of the General Laws is hereby amended by adding after the words "fifty-two A" the phrase ", other than a telephone or telegraph corporation,"

SECTION 1A. Clause 16(1)(c) of section 5 of chapter 59 of the General Laws is hereby amended by striking out the words "other than a corporation" and inserting in place thereof the following words:- "…other than a telephone or telegraph corporation taxed pursuant to section fifty-two A of said chapter sixty-three or…"

SECTION 1B. Clause 16(2) of section 5 of chapter 59 of the General Laws is hereby amended by striking out the words "subject to tax under section 39 of chapter 63 that is not a manufacturing corporation, and inserting in place thereof the following words:- "…both as defined in section thirty of chapter sixty-three, or a telephone or telegraph corporation subject to tax pursuant to section fifty-two A of said chapter sixty-three,…"

SECTION 2. Section 39 of said chapter 59 is hereby amended by striking the first sentence thereof and inserting the following:-

The valuation at which the poles, wires and underground conduits, wires and pipes of all telephone and telegraph companies shall be assessed by the assessors of the respective cities and

17 towns where such property is subject to taxation shall be determined annually by the
18 commissioner of revenue subject to appeal to the appellate tax board, as hereinafter provided.
19 Other taxable personal property of telephone and telegraph companies shall be valued and
20 assessed by the assessors of the respective cities and towns where such property is subject to
21 taxation, in the same manner as other personal property is valued and assessed under this
22 chapter. For purposes of sections thirty-nine through forty-two, telephone and telegraph
23 companies shall include only those telecommunications companies which own and operate two-
24 way voice communications service over wires or cables and are subject to rate regulation by the
25 department of telecommunications and energy. Towers and monopoles used to support
26 machinery and equipment for wireless communications shall not be considered poles under this
27 section and shall be considered part of the real estate subject to valuation and assessment by local
28 assessors.