

Chapter 503 of the Acts of 2014  
An Act Relative to Local Tax Transparency

*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.** Section 3 of chapter 44B of the General Laws, as appearing in the 2012 Official Edition, is hereby amended by striking out subsection (c) and inserting in place thereof the following subsection: -

**(c)** All exemptions and abatements of real property authorized by said chapter 59 or any other law for which a taxpayer qualifies as eligible shall not be affected by this chapter. The surcharge to be paid by a taxpayer receiving an exemption or abatement of real property authorized by said chapter 59 or any other law shall be reduced in proportion to the amount of such exemption or abatement.

**SECTION 1A.** Section 6 of chapter 64H of the General Laws is hereby amended by striking out, in line 49, as appearing in the 2012 Official Edition, the word "and".

**SECTION 1B.** Said section 6 of said chapter 64H is hereby further amended by inserting after the word "certificate", in line 61, as so appearing, the following words: - ; and (4) any building or structure located in a Marine Industrial Park, as defined by 310 C.M.R. 9.02; provided, however, that said building or structure is exclusively used for agricultural production or seafood processing or as a seafood storage facility, notwithstanding whether such building or structure is owned by or held in trust for the benefit of any governmental body or agency mentioned in paragraph (d) and used exclusively for public purposes; provided, further, that if the building or structure ceases to be used exclusively for agricultural production or seafood processing or as a seafood storage facility, use tax shall accrue on a portion of the sales price on which the exemption was claimed that is proportionate to the remaining useful life of the property.

**SECTION 2.** (a) Notwithstanding any general law to the contrary, the division of local services of the department of revenue shall develop, not later than March 31, 2015, a reporting form to be submitted by boards of assessors regarding the exemptions, deferrals or other reductions from locally assessed property taxes for which taxpayers within the city or town are eligible as a result of the taxpayer's age, disability, filing status, financial condition, military service or other factor within the city or town by special act or acceptance of a local option. The division of local services of the department of revenue shall review the reports submitted by boards of assessors and report findings by not later than January 31, 2016, to the secretary of administration and finance, the chairs of house and senate committees on ways and means and the chairs of the joint committee on revenue.

(b) The report to be submitted by the boards of assessors under subsection (a) shall not require the disclosure of a taxpayer's confidential financial, personal or business information.

**SECTION 3.** Section 1 shall take effect as of January 1, 2015.

*Approved, January 8, 2015.*