

HOUSE No. 3016

By Ms. Malia of Boston, petition of Thomas M. Menino and Elizabeth A. Malia relative to the taxation of reserved parking units in condominium common areas. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

AN ACT RELATIVE TO THE TAXATION OF PARKING EASEMENTS LOCATED WITHIN CONDOMINIUM AREAS.

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. Section 1 of Chapter 183A of the General Laws, as
2 so appearing in the 2004 official version, is hereby amended by
3 inserting after the words ““Common areas and facilities” shall,
4 except as otherwise provided or stipulated in the master deed,” the
5 following words:— or except a “reserved parking unit” reserved in
6 the “Master deed” for the exclusive use of “Declarant”.

1 SECTION 2. Section 1 of Chapter 183A of the General Laws, as
2 so appearing, is hereby further amended by adding after the defini-
3 tion for “Replacement reserve fund” the following definition:—
4 “Reserved parking unit”, an easement reserved within a Master
5 deed by the Declarant, located on the property subject to this
6 chapter, which easement is for the exclusive use by the Declarant for
7 vehicular parking, and which easement is not for the use of the con-
8 dominium unit owners.”

1 SECTION 3. Section 14 of Chapter 183A of the General Laws, as
2 so appearing, is hereby amended by inserting the following sentence
3 after the first sentence of section 14 —
4 Each “reserved parking unit” reserved for the exclusive use of
5 “Declarant” and located within the property subject to this chapter
6 shall be assessed to “Declarant.”