

# SENATE NO. 762

## **AN ACT** RELATIVE TO HOMEOWNERS ASSOCIATIONS

*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 14 of Chapter 183A of the General Laws, as appearing in the 2002 Official
- 2 Edition, is hereby amended by adding after the word “parcel.” in line 3 the following: - Provided that,
- 3 Homeowners Associations shall be classified the same as a Condominium Association with respect to
- 4 taxation on common areas and property.