

**The Commonwealth of Massachusetts**

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**JOURNAL OF THE SENATE.**



**THURSDAY, JUNE 15, 2023**

[51]

JOURNAL OF THE SENATE

Thursday, June 15, 2023.

Met at twenty-six minutes past eleven o'clock A.M. (Mr. Collins in the Chair) (having been appointed by the President, under authority conferred by Senate Rule 4, to perform the duties of the Chair).

The Chair (Mr. Collins), members, guests and staff then recited the pledge of allegiance to the flag.

Pledge of allegiance.

Communications.

The following communications were severally received and placed on file, to wit:

Communication from the Department of Public Health relative to its plans of correction for the Suffolk County House of Correction inspection on April 19 and 20, 2023 and Old Colony Correctional Center inspection on May 17 and 18, 2023 (received June 12, 2023);

DPH,-- plans of correction. SD2653

Communication from the Department of Public Health submitting its Arbovirus Weekly Report for the week of June 12, 2023 (received June 14, 2023); and

DPH,-- arbovirus report. SD2656  
EOHHS,-- FY23 Q2 DSRIP report. SD2658

Communication from the Executive Office of Health and Human Services (pursuant to Section 2SSSS(d) of Chapter 29 of the General Laws) submitting its fiscal year 2023 second quarter report on detailed accounting of all monies transferred, credited or deposited into the MassHealth Delivery System Reform Incentive Payment (DSRIP) Trust Fund (received June 14, 2023).

Report.

Report of the Department of Public Health (pursuant to Sections 5, 20 and 21 of Chapter 111 of the General Laws) relative to inspection of Dukes County Jail and House of Correction (received June 13, 2023),-- was placed on file.

DPH,-- facility inspection. SD2654

Committee Discharged.

Mr. Feeney, for the committee on Financial Services, reported, asking to be discharged from further consideration of the petition (accompanied by bill, Senate, No. 626) of Lydia Edwards, Steven Owens, Joanne M. Comerford, Sal N. DiDomenico and other members of the General Court for legislation for a right of first refusal for foreclosed property,-- and recommending that the same be referred to the committee on Housing.

Foreclosures,-- first refusal.

**Under Senate Rule 36, the report was considered forthwith and accepted. Sent to the House for concurrence.**

PAPERS FROM THE HOUSE.

The following petitions, having been timely filed by five o'clock P.M. on January 20, 2023, were referred in concurrence as follows:

Petition (accompanied by bill, House, No. 3912) of Ryan M. Hamilton relative to automated external defibrillators in sporting facilities and stadiums;

AEDs,-- stadiums.

**To the committee on Public Health.**

**UNCORRECTED PROOF.**

Petition (accompanied by bill, House, No. 3913) of Bud L. Williams for legislation to protect Black women and girls in the Commonwealth;

Black women and girls,-- missing.

**To the committee on Public Safety and Homeland Security.**

Petition (accompanied by bill, House, No. 3914) of Brian W. Murray that the Secretary of the Commonwealth create and maintain a municipal public legal notice website to be available for viewing and searching by the general public;

Municipalities,-- public notice website.

**To the committee on State Administration and Regulatory Oversight.**

Petitions were severally referred, in concurrence, as follows, to wit:

Petition (accompanied by bill, House, No. 3909) of Mathew J. Muratore, Susan L. Moran and Kathleen R. LaNatra (by vote of the town) relative to the facilities improvement fund in the town of Plymouth;

Plymouth,-- facilities improvement fund.

**To the committee on Municipalities and Regional Government.**

Petition (accompanied by bill, House, No. 3910) of Paul McMurtry and Michael F. Rush (by vote of the town) relative to the maximum age requirement for original appointment as a police officer in the town of Dedham;

Dedham,-- police officer appointment.

**To the committee on Public Service.**

Petition (accompanied by bill, House, No. 3911) of Margaret R. Scarsdale and Michael P. Kushmerek (by vote of the town) that the town of Lunenburg be authorized to establish a means-tested senior citizen property tax exemption in said town;

Lunenburg,-- senior property tax exemption.

**To the committee on Revenue.**

**Reports**

Of the committee on Children, Families and Persons with Disabilities, asking to be discharged from further consideration of the petition (accompanied by bill, House, No. 189) of Kay Khan, Antonio F. D. Cabral and others for legislation to establish a Massachusetts children's cabinet,-- and recommending that the same be referred to the committee on State Administration and Regulatory Oversight; and

MA Children's Cabinet.

Of the committee on Financial Services, asking to be discharged from further consideration of the petition (accompanied by bill, House, No. 1162) of Christopher J. Worrell and others relative to property foreclosures,-- and recommending that the same be referred to the committee on Housing;

Foreclosures,-- right of first refusal.

**Were severally considered forthwith, under Senate Rule 36, and accepted, in concurrence.**

*Report of Committees.*

By Ms. Lovely, for the committees on Rules of the two branches, acting concurrently, that Joint Rule 12 be suspended on the Senate petition of Michael J. Rodrigues for legislation to establish a sick leave bank for Jody Ricketson, an employee of the Department of Children and Families.

Jody Ricketson,-- sick leave. SD2642

**Senate Rule 36 was suspended, on motion of Mr. Cronin, and the report was considered forthwith. Joint Rule 12 was suspended; and the petition (accompanied by bill) was referred to the committee on Public Service.**

**Sent to the House for concurrence.**

PAPERS FROM THE HOUSE.

A petition (accompanied by bill, House, No. 3927) of Kate Lipper-Garabedian relative to assisted living facilities,-- **was referred, in concurrence, under suspension of Joint Rule 12, to the committee on Elder Affairs.**

Assisted living facilities.

*Engrossed Bill.*

An engrossed Bill extending the time for the issuance of alcoholic beverage licenses in the city of Woburn (see House, No. 316) (which originated in the House), **having been certified by the Senate Clerk to be rightly and truly prepared for final passage, was passed to be enacted and signed by the Acting President (Mr. Collins) and laid before the Governor for her approbation.**

Bill laid before the Governor.

*Resolutions.*

The following resolutions (having been filed with the Clerk by Ms. Moran) were considered forthwith, as follows:-

Resolutions “designating August 12th and 13th, 2023 as the sales tax holiday.”

Sales tax holiday.

**The resolutions (Senate, No. 2403) were adopted.**

*Recess.*

There being no objection, at twenty minutes before twelve o’clock noon, the Chair (Mr. Collins) declared a recess, subject to the call of the Chair; and, at twenty-three minutes past twelve o’clock noon, the Senate reassembled, Mr. Brownsberger in the Chair.

Recess.

*Orders of the Day.*

The House Bill to improve the Commonwealth’s competitiveness, affordability, and equity (House, No. 3770),-- was read a second time.

Tax relief and policy.

After remarks, pending the question on adoption of the amendment previously recommended by the committee on Ways and Means, striking out all after the enacting clause and inserting in place thereof the text of Senate document numbered 2397, and pending the main question on ordering the bill to a third reading, there being no objection, at five minutes past one o’clock P.M., the Chair (Mr. Brownsberger) declared a recess, subject to the call of the Chair; and, at nine minutes before two o’clock P.M., the Senate reassembled, the President in the Chair.

The President took the opportunity to remind the guests seated in the Gallery that they were welcomed to stay and observe the proceedings if they could do so without disruption. The President further stated that the Senate Rules and code of conduct require order and civility and if the disruption continues then the guests would be removed from the Gallery. The guests did not comply, and the President instructed the court officers to clear the close the Gallery.

Senate proceedings disrupted.

Subsequently, there being no objection, at seven minutes before two o’clock P.M., the President declared a recess, subject to the call of the Chair; and, at twenty-four minutes past two o’clock P.M., the Senate reassembled, Ms. Creem in the Chair.

Recess.

*Orders of the Day.*

The Orders of the Day were further considered as follows:

The House Bill to improve the Commonwealth’s competitiveness, affordability, and equity (House, No. 3770),-- was further considered, the main question being on ordering the bill to a third reading.

Tax relief and policy.

Mr. Eldridge, Ms. Miranda, Mr. Gomez, Ms. Edwards and Ms. Jehlen moved that the proposed new text be amended by inserting after section 41 the following sections:-

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“SECTION 42. Section 1 of chapter 40V of the General Laws, as appearing in the 2020 Official Edition, is hereby amended by striking out, in line 18, the words ‘at least’ and inserting in place thereof the words:- ‘not more than’.

**UNCORRECTED PROOF.**

SECTION 43. Said section 1 of said chapter 40V, as so appearing, is hereby further amended by inserting after the words ‘market rate units’, in line 18, the following words:- ‘and not less than 20 per cent permanently affordable units’.

SECTION 44. Said section 1 of said chapter 40V, as so appearing, is hereby further amended by inserting after the definition of ‘Substantial rehabilitation’ the following definition:- ‘Permanently affordable unit’, a residential unit for: (i) renter households with incomes up to 50 per cent of HUD determined area median income and (ii) homeowners with incomes up to 80 per cent of area median income.

SECTION 45. Clause (iv) of subsection (a) of section 4 of said chapter 40V, as so appearing, is hereby amended by striking out, in line 8, the words ‘at least’ and inserting in place thereof the following words:- ‘not more than’.

SECTION 46. Clause (iv) of subsection (a) of said section 4 of said chapter 40V, as so appearing, is hereby further amended by inserting after the words ‘market rate units’, in line 8, the following words:- ‘and not less than 20 per cent permanently affordable units’.

SECTION 47. Section 5 of said chapter 40V, as so appearing, is hereby amended by inserting after the words ‘market rate units’, in line 4, the following words:- ‘and permanently affordable units’.

SECTION 48. Clause (iii) of said section 5 of said chapter 40V, as so appearing, is hereby amended by inserting after the words ‘market rate units’, in line 14 the following words:- ‘and permanently affordable units’.

SECTION 49. Said section 5 of said chapter 40V, as so appearing, is hereby amended by adding the following clauses:- ‘(iv), the inclusion of a range of bedroom sizes including those suitable for families with children and (v), the size of the credit needed for the project to be financially feasible’.

Section 50. Said section 5 of said chapter 40V, as so appearing, is hereby amended by adding the following paragraph:- ‘If a gateway municipality’s inclusionary zoning ordinance requires a proposed housing development project to have at least 20 per cent permanently affordable units, this chapter shall not require the proposed housing development project to provide additional permanently affordable units.’

SECTION 51. Paragraph (1) of subsection (q) of section 6 of chapter 62 of the General Laws, as so appearing, is hereby amended by inserting after the word ‘units’, in line 846, the following words:- ‘and permanently affordable units’.

SECTION 52. Subdivision (1) of section 38BB of chapter 63 of the General Laws, as so appearing, is hereby amended by inserting after the word ‘units’, in line 7 the following words:- ‘and permanently affordable units’.”

After debate, the question on adoption of the amendment was determined by a call of the yeas and nays at twenty-five minutes past four o’clock P.M., on motion of Mr. Eldridge, as follows, to wit (yeas 9 – nays 30) **[Yeas and Nays No. 50]**:

**YEAS.**

DiDomenico, Sal N.  
Edwards, Lydia  
Eldridge, James B.  
Gomez, Adam  
Jehlen, Patricia D.

Kennedy, Robyn K.  
Miranda, Liz  
Montigny, Mark C.  
Rausch, Rebecca L. – 9.

**NAYS.**

Barrett, Michael J.  
Brady, Michael D.  
Brownsberger, William N.  
Collins, Nick

Lewis, Jason M.  
Lovely, Joan B.  
Mark, Paul W.  
Moore, Michael O.

Comerford, Joanne M.  
Creem, Cynthia Stone  
Crichton, Brendan P.  
Cronin, John J.  
Cyr, Julian  
Fattman, Ryan C.  
Feeney, Paul R.  
Finegold, Barry R.  
Friedman, Cindy F.  
Keenan, John F.  
Kennedy, Edward J.

Moran, Susan L.  
O'Connor, Patrick M.  
Oliveira, Jacob R.  
Pacheco, Marc R.  
Payano, Pavel M.  
Rodrigues, Michael J.  
Rush, Michael F.  
Spilka, Karen E.  
Tarr, Bruce E.  
Timilty, Walter F.  
Velis, John C. – 30.

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The yeas and nays having been completed at twenty-eight minutes before five o'clock P.M., the amendment was *rejected*.

Mr. Montigny, Ms. Edwards, Ms. Jehlen and Messrs. Keenan and Timilty moved that the proposed new text be amended by inserting after section XX the following sections:-

“SECTION \_\_\_\_ . Subsection (c) of section 2C of chapter 60 of the General Laws is hereby amended by striking out paragraph (9) and inserting in place thereof the following paragraph:-

(9) A purchaser shall provide notice in accordance with section 53 of this chapter.

SECTION \_\_\_\_ . Said section 2C of chapter 60 is hereby amended by striking out subsection (j) and inserting in place thereof the following:-

‘(j) If the purchaser of a tax receivable on any parcel of real estate subsequently forecloses upon the property, it shall request that the land court approve all reasonable expenses it has incurred and shall provide a notice to the former owner of the right to redeem for this amount within 1 year. Notice shall be served in the manner required by section 53 of this chapter.

If the land is not redeemed and the purchaser sells the land at auction, the balance of any proceeds above and beyond reasonable expenses as approved by the land court shall be returned to the former owner. A detailed accounting of these expenses will be provided by the purchaser within 60 days of such sale.

(k) The commissioner shall make and from time to time revise such rules, regulations and guidelines as he determines necessary and appropriate to implement the provisions of this section.’

SECTION \_\_\_\_ . Section 53 of chapter 60 of the General Laws is hereby amended by striking the words ‘may be served in the manner required by law for the service of subpoenas on witnesses in civil cases or may be published’ and inserting in place thereof the following:- ‘shall be served in the manner required by law for the service of subpoenas on witnesses in civil cases, shall be published’.

SECTION \_\_\_\_ . Said section 53 of chapter 60 is hereby amended by inserting at the end thereof the following paragraph:-

‘Where the land is residential all notices sent pursuant to this section shall include a uniform notice approved by the attorney general, together with a notice in the five most common languages in the commonwealth that this notice affects important legal rights and should be translated immediately. Such notice shall state in language understandable by a least sophisticated consumer:

- (i) That a complaint to foreclose the tax title may be filed on or after a specific date;
- (ii) That the tax title may be sold to a third party;
- (iii) Why the property was taken and that the owner may redeem the property and the date when the redemption period expires;
- (iv) The components of the amount required to redeem the property and the procedure

for redemption;

(v) That if a complaint to foreclose the tax title is filed and the owner does not respond by filing an answer the court may enter an order defaulting the order;

(vi) That if a complaint to foreclose the tax title is filed, the owner may respond by filing an answer that requests that the court set the terms by which the owner may redeem the property;

(vii) That if the property is not redeemed, the town or tax purchaser is entitled to receive an order from the land court that completes a transfer of ownership of the property to the town or said purchaser and permanently eliminates any rights the owner has in the property; and

(viii) That if the property is not redeemed, the property may be sold at auction and the owner will likely loses significant equity in the property.’

SECTION \_\_\_\_. Section 62 of chapter 60 of the General Laws is hereby amended by striking out the word ‘sixteen’ and inserting in place thereof the following figure:- ‘5’.

SECTION \_\_\_\_. Section 64 of chapter 60 of the General Laws is hereby amended by inserting at the end thereof the following:- ‘Upon issuance of a judgment foreclosing the right of redemption, the land court shall order a public sale via auction of the foreclosed property and order that the balance of any proceeds above and beyond reasonable expenses be returned to the former owner.’

SECTION \_\_\_\_. Section 65 of chapter 60 of the General Laws is hereby amended by striking out the word ‘six’ and inserting in place thereof the following:- ‘12’.’

After remarks, the amendment was *rejected*.

Messrs. Lewis and Cyr, Ms. Rausch, Mr. Gomez, Ms. Jehlen, Messrs. Feeney and Mark, Ms. Edwards, Messrs. Eldridge and Oliveira, Ms. Miranda, Mr. Payano, Ms. Comerford, Messrs. Brady, Crighton, Pacheco, Cronin and Montigny and Ms. Kennedy moved that the proposed new text be amended by inserting after section 20 the following section:-

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“SECTION 20A. Section 6 of chapter 62C of the General Laws, as appearing in the 2020 Official Edition, is hereby amended by striking subsection (a) and inserting in place thereof the following:-

(a)(1) Every individual inhabitant of the commonwealth who receives or accrues during the taxable year Massachusetts gross income, as defined in section two of chapter sixty-two, in excess of eight thousand dollars shall make a return of such income.

Every nonresident, whose Massachusetts gross income, determined in accordance with section five A of chapter sixty-two, exceeds eight thousand dollars or the personal exemption to which he may be entitled under section three of chapter sixty-two, whichever is the lesser, and every partnership, association, or trust whose federal gross income, as defined in section one of chapter sixty-two, exceeds one hundred dollars, shall make a return of such income.

Every individual, not otherwise required to file a return under the foregoing provisions of this section, who is a resident for a portion of a twelve-month period beginning on the first day of a taxable year and a nonresident for a portion of the same twelve-month period and whose Massachusetts gross income, as defined in section two of chapter sixty-two, exceeds eight thousand dollars shall make separate returns as a resident and a nonresident of his income subject to taxation under chapter sixty-two.

(a)(2) A married couple must file a joint return for any year in which they file a joint federal income tax return. In cases where one spouse or both spouses are non-residents of the Commonwealth and have items of income, exemptions, or deductions unrelated to their Massachusetts income, the department shall provide by regulation for appropriate adjustments or for exemption from the requirement to file a joint return.’

SECTION 62. The provisions of this Act shall apply to all tax years commencing

after December 31, 2022.”

After debate, the question on adoption of the amendment was determined by a call of the yeas and nays at four minutes past five o’clock P.M., on motion of Mr. Tarr, as follows, to wit (yeas 33 – nays 5) [**Yeas and Nays No. 51**]:

**YEAS.**

Barrett, Michael J.	Kennedy, Edward J.
Brady, Michael D.	Kennedy, Robyn K.
Brownsberger, William N.	Lewis, Jason M.
Collins, Nick	Lovely, Joan B.
Comerford, Joanne M.	Mark, Paul W.
Creem, Cynthia Stone	Miranda, Liz
Crighton, Brendan P.	Montigny, Mark C.
Cronin, John J.	Moran, Susan L.
Cyr, Julian	Oliveira, Jacob R.
DiDomenico, Sal N.	Pacheco, Marc R.
Edwards, Lydia	Payano, Pavel M.
Eldridge, James B.	Rausch, Rebecca L.
Feeney, Paul R.	Rodrigues, Michael J.
Friedman, Cindy F.	Rush, Michael F.
Gomez, Adam	Timilty, Walter F.
Jehlen, Patricia D.	Velis, John C. – <b>33</b> .
Keenan, John F.	

**NAYS.**

Fattman, Ryan C.	O’Connor, Patrick M.
Finegold, Barry R.	Tarr, Bruce E. – <b>5</b> .
Moore, Michael O.	

The yeas and nays having been completed at eight minutes past five o’clock P.M., the amendment was adopted.

Mr. Gomez, Ms. Edwards, Mr. Velis and Ms. Rausch moved that the proposed new text be amended in section 3, by striking out, in line 27, the word “passes” and inserting in place thereof the following word:- “fares”. 31

The amendment was adopted.

Mr. Keenan, Ms. Edwards and Messrs. O’Connor, Montigny, Moore, Feeney and Timilty moved that the proposed new text be amended by inserting after section 2 the following section:- 40

“SECTION 2A. Said section 3 of said chapter 62 is hereby further amended by striking out, in lines 158 and 159, as so appearing, the words ‘weekly or monthly transit commuter passes’ and inserting in place thereof the following words:- ‘fares.’; and

In section 3, by inserting after the word ‘storage’, in line 28, the following words:- ‘, or for any fare for a commuter boat owned, operated or contracted by a municipality, public or quasi-public entity, agency or authority’.

After remarks, the amendment was adopted.

Messrs. O’Connor and Tarr moved that the proposed new text be amended in section 4 of Chapter 62 of the General Laws, as so appearing, by striking the first sentence and replacing it with the following:- “Residents over the age of 18 shall be taxed on their taxable income, and non-residents over the age of 18 shall be taxed to the extent specified in section 5A on their taxable income, as follows”. 44

The amendment was *rejected*.

Ms. Rausch and Ms. Jehlen moved that the proposed new text be amended by 49



inserting after section 1 the following new section:-

“SECTION 1A. Subsection (e) of section 1 of chapter 62 of the General Laws, as so appearing, is hereby amended by striking out the second sentence and inserting in place thereof the following words:- ‘Amounts included in federal gross income pursuant to section 951 of the Code shall be treated as dividends under this chapter; provided, that amounts included in federal gross income pursuant to section 951A of the Code shall not be treated as dividends.’”;

By inserting after section 2 the following section:-

“SECTION 2A. Subsection (a) of subclause B of section 3 of said chapter 62 of the General Laws, as so appearing, is hereby further amended by inserting at the end thereof the following:- ‘(20) An amount equal to fifty percent of amounts included in federal gross income pursuant to section 951A of the Code.’”; and

By inserting after section 21 the following sections:-

“SECTION 21A. Section 1 of chapter 63 of the General Laws is hereby amended by striking out the sixth sentence in the definition of ‘Net income’ and inserting in place thereof the following sentence:- ‘For purposes of this definition, amounts included in federal gross income pursuant to section 951 of the Code shall be treated as dividends; provided, that amounts included in federal gross income pursuant to section 951A of the Code shall not be treated as dividends.’

SECTION 21B. Said section 1 of said chapter 63, as so appearing, is hereby further amended by striking out subsection (g) and inserting in place thereof the following subsection:- ‘(g) the deductions allowed by sections 245A, 250(a)(1)(A), and 965(c) of the Code.’

SECTION 21C. Section 2A of said chapter 63, as so appearing, is hereby amended by striking out subsection (h) and inserting in place thereof the following subsection:- ‘(h) For purposes of this section, dividends that are deemed to be received from an entity, including amounts included in federal gross income pursuant to section 951 of the Code, shall not be considered receipts, and amounts included in federal gross income pursuant to section 951A of the Code also shall not be considered receipts.’

SECTION 21D. Paragraph 4 of section 30 of said chapter 63, as so appearing, is hereby amended by striking out the fourth sentence and inserting in place thereof the following sentence:- ‘For purposes of this section and subsection (a) of section 38, amounts included in federal gross income pursuant to section 951 of the Code shall be treated as dividends; provided that amounts included in federal gross income pursuant to section 951A of the Code shall not be treated as dividends.’

SECTION 21E. Said paragraph 4 of said section 30 of said chapter 63, as so amended, is hereby further amended by striking out clause (viii) and inserting in place thereof the following clause:- ‘(viii) the deductions allowed by sections 245A, 250(a)(1)(A), and 965(c) of the Code.’

SECTION 21F. Section 38 of said chapter 63, as so appearing, is hereby amended by inserting after the word ‘dividends’ in the first sentence of the second paragraph of subsection (f) the following words:- ‘, amounts included in federal gross income pursuant to section 951A of the Code’.”

After remarks, the amendment was *rejected*.

Messrs. Collins, Feeney, Tarr and O’Connor moved that the proposed new text be amended by inserting the text of Senate document numbered 2405, relative to Live Theatrical Arts.

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The amendment was *rejected*.

Ms. Rausch, Ms. Edwards and Ms. Jehlen moved that the proposed new text be amended in section 19, in line 101, by inserting after the word “Code” the following words:- “ ‘cost-of-living adjustment’ shall mean, for any calendar year, the percentage, if

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any, by which the CPI for the preceding calendar year exceeds the CPI for calendar year 2023; ‘CPI’ shall mean the consumer price index for any calendar year as defined in section 1 of the Code; and “taxable income” shall mean the sum of the taxpayer’s Part A taxable income, Part B taxable income, and Part C taxable income;”;

In said section 19, as so appearing, in line 106, by striking out the figure “13” and inserting in place thereof the following figure:- “19”;

In said section 19, as so appearing, in line 110, by striking out the figure “\$310” and inserting in place thereof the following figure:- “\$1,000”; and

In said section 19, as so appearing, in line 114, by inserting after the word “Code” the following words:- “; and provided further, that if the taxpayer’s taxable income exceeds \$200,000, the amount of the credit for each eligible dependent shall be reduced by one-third of one percent of the amount by which their taxable income exceeds \$200,000. For each taxable year, the commissioner shall annually increase the amount of credit for each eligible dependent as provided by this subsection by an amount equal to such credit multiplied by the cost-of-living adjustment for the calendar year in which such taxable year begins, and shall also annually increase the other dollar figures in the preceding sentence in the same manner”.

After remarks, the amendment was *rejected*.

Mr. O’Connor moved that the proposed new text be amended in section 29, in paragraph G, by striking the existing language and adding the following:- “The estates of decedents dying on or after June 30, 2021, shall not be required to pay any tax under subsections (a) and (b) if the value of the federal taxable estate is not more than \$3,000,000.”

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The amendment was *rejected*.

Messrs. Feeney, O’Connor and Timilty moved that the proposed new text be amended by inserting after section \_\_ the following section:-

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“SECTION \_\_. Notwithstanding the provisions of any general or special law to the contrary, there shall be established a digital manufacturing tax credit for companies that upgrade existing manufacturing systems to be Industry 4.0 compliant. Said tax credit shall be equal to twenty-five percent of the total cost of such upgrade, provided that the credit is available to manufacturers who have been operating within the commonwealth for not less than twenty-four months and who employ no fewer than 10 or more than 250 employees.”

The amendment was *rejected*.

Messrs. Fattman, O’Connor and Tarr moved that the proposed new text be amended by inserting after section 41 the following section:-

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“SECTION 42. Section 6 of chapter 62 of the General Laws, as appearing in the 2020 Official Edition, is hereby amended by inserting after subsection (p) the following new subsection:-

(q) A credit for child care services expenses paid by the taxpayer shall be allowed against the tax liability imposed by this chapter, for a taxpayer filing single, married filing jointly or head of household. Said child care service must be a provider licensed by the Commonwealth in order to qualify for the tax credit. The child receiving child care services must be a dependent of the taxpayer. The total credit allowable per tax year shall not exceed three thousand dollars per child. Only one taxpayer of the two taxpayers who file jointly married filing shall be eligible to qualify for the tax credit.”

The amendment was *rejected*.

Messrs. Cyr, Montigny, Tarr, Timilty and Moore moved that the proposed new text be amended by inserting after section 8 the following section:-

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“SECTION 8A. Said section 6 of said chapter 62 is hereby further amended by striking out, in lines 271 and 272, as so appearing, the words ‘as promulgated by the

department of environmental protection in 1995' and inserting in place thereof the following words:- 'of the State Environmental Code'."

After remarks, the amendment was adopted.

Messrs. Collins and O'Connor moved that the proposed new text be amended by inserting the following sections:-

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"SECTION XX. Paragraph 12 of Section 57c of Chapter 59 of the General Laws, as so appearing, is hereby amended by inserting after the words 'interest at the rate of fourteen percent per annum computed from the due date shall be paid' the following words:- 'provided further, for the purposes of taxation in fiscal years 2022, 2023 and 2024, said interest shall not exceed seven percent per annum computed from the due date'.

SECTION 2. Section 64 of Chapter 59 of the General Laws, as so appearing, is hereby amended by inserting after the words 'provided, that if the tax due for the full fiscal year on a parcel of real estate is more than \$5,000, said tax shall not be abated unless the full amount of said tax due, including all preliminary and actual installments, has been paid without the incurring of any interest charges on any part of said tax pursuant to section 23D, 57 or 57C of chapter fifty-nine of the General Laws' the following:- 'with the exception of tax years 2022, 2023 and 2024, when such prohibition shall not be applied to any bed and breakfast establishment, hotel, lodging house, or motel subject to taxation under Chapter 64G of the General Laws'.

SECTION 3. Section 69 of Chapter 59 of the General Laws, as so appearing, is hereby amended by inserting after the words 'with interest on the amount so abated at eight per cent from the time of payment or the due date of the tax, whichever is later' the following:- 'provided further, for the purposes of taxation in fiscal years 2022, 2023 and 2024, said interest shall not exceed four percent per annum computed from the due date'."

The amendment was *rejected*.

Mr. Cyr, Ms. Edwards, Ms. Rausch, Ms. Jehlen, Ms. Miranda and Mr. Moore moved that the proposed new text be amended by striking out section 1 and inserting in place thereof the following section:-

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"SECTION 1. Chapter 59 of the General Laws is hereby amended by inserting after section 5N the following section:-

Section 5O. (a) In any city or town that accepts this section, the board of selectmen of the town, the town council of a municipality having a town council form of government or the mayor of a city, with the approval of the city council, may establish a property tax exemption for real property classified as Class One, residential in the city or town. To qualify for the exemption, the property shall be: (i) rented at an affordable housing rate, as determined by the city or town and in accordance with the United States Department of Housing and Urban Development guidance and regulations; (ii) rented on a yearly basis; and (iii) occupied year-round by a person or persons whose household income does not exceed an amount to be set by the city or town; provided, however, that said income shall not be more than 200 per cent of the area median income. The property tax exemption shall be for an amount determined by the city or town; provided, however, that the amount shall not be more than the tax otherwise due on the parcel based on the full and fair assessed value multiplied by the square footage of the housing units rented and occupied by a person or persons whose household income is not more than the income limit set pursuant to clause (iii), divided by the total square footage of a structure located on the parcel. Assessment of property seeking an exemption under this section, if by an income approach to value, shall assume fair market rent for all units. The property owner seeking the exemption shall submit to the city or town any documentation the city or town deems necessary, including, but not limited to, a signed lease and proof of the occupying person or persons' household income, to confirm the eligibility of the property for the exemption under this section.

**UNCORRECTED PROOF.**

(b) A municipality may adopt ordinances or by-laws to implement this section.”  
After remarks, the amendment was adopted.

*Recess.*

At four minutes past six o'clock P.M, at the request of Mr. Tarr, for the purpose of a minority caucus, the President declared a recess; and, at twenty-six minutes past seven o'clock P.M., the Senate reassembled, the Mr. Brownsberger in the Chair.

Recess.

*Orders of the Day.*

The Orders of the Day were further considered as follows:

The House Bill to improve the Commonwealth's competitiveness, affordability, and equity (House, No. 3770),-- was further considered, the main question being on ordering the bill to a third reading.

Tax relief and policy.

Messrs. Fattman and O'Connor moved that the proposed new text be amended by striking out section 29 and inserting in place thereof the following:-

2

“SECTION 29. Chapter 65C of the General Laws is hereby repealed.”

The amendment was *rejected*.

Mr. Tarr moved that the proposed new text be amended by striking in line 110 the number “\$310” and inserting in place thereof the following:- “\$600”.

3

The amendment was *rejected*.

Messrs. Tarr, O'Connor and Timilty moved that the proposed new text be amended by inserting after section XX the following:-

4

“SECTION\_. Paragraph (1) of subsection (a) of section 4 of said chapter 62, as so appearing, is hereby amended by inserting, in line 5, after the word ‘cent’ the following words:- ‘provided, however, that any gain from the sale or exchange of capital assets held for 1 year or less shall be taxed at the rate of 5 per cent’.”

There being no objection, during consideration of the Orders of the Day, the following matter was considered, as follows:

*Suspension of Senate Rule 38A.*

Mr. Rodrigues moved that Senate Rule 38A be suspended to allow the Senate to meet beyond the hour of 8:00 P.M.; and the same Senator requested unanimous consent that the rules be suspended without a call of the yeas and nays. There being no objection, the motion was considered forthwith, and it was adopted.

Senate Rule 38A.

*Orders of the Day.*

The Orders of the Day were further considered as follows:

The House Bill to improve the Commonwealth's competitiveness, affordability, and equity (House, No. 3770),-- was further considered, the main question being on ordering the bill to a third reading.

Tax relief and policy.

The amendment previously moved by Messrs. Tarr, O'Connor and Timilty that the proposed new text be amended by inserting after section XX the following:-

4

“SECTION\_. Paragraph (1) of subsection (a) of section 4 of said chapter 62, as so appearing, is hereby amended by inserting, in line 5, after the word ‘cent’ the following words:- ‘provided, however, that any gain from the sale or exchange of capital assets held for 1 year or less shall be taxed at the rate of 5 per cent’.”-- was again considered.

After debate, the question on adoption of the amendment was determined by a call of the yeas and nays at two minutes past eight o'clock P.M., on motion of Mr. Tarr, as follows, to wit (yeas 5 – nays 32) [**Yeas and Nays No. 52**]:

**YEAS.**

Fattman, Ryan C.  
Finegold, Barry R.  
O'Connor, Patrick M.

Tarr, Bruce E.  
Timilty, Walter F. – 5.

**NAYS.**

Barrett, Michael J.  
Brady, Michael D.  
Brownsberger, William N.  
Collins, Nick  
Comerford, Joanne M.  
Creem, Cynthia Stone  
Crighton, Brendan P.  
Cronin, John J.  
Cyr, Julian  
DiDomenico, Sal N.  
Edwards, Lydia  
Eldridge, James B.  
Feeney, Paul R.  
Friedman, Cindy F.  
Jehlen, Patricia D.  
Keenan, John F.

Kennedy, Edward J.  
Kennedy, Robyn K.  
Lewis, Jason M.  
Lovely, Joan B.  
Mark, Paul W.  
Miranda, Liz  
Montigny, Mark C.  
Moore, Michael O.  
Moran, Susan L.  
Oliveira, Jacob R.  
Pacheco, Marc R.  
Payano, Pavel M.  
Rausch, Rebecca L.  
Rodrigues, Michael J.  
Rush, Michael F.  
Velis, John C. – 32.

**ABSENT OR NOT VOTING.**

Gomez, Adam – 1.

The yeas and nays having been completed at eleven minutes past eight o'clock P.M., the amendment was *rejected*.

Messrs. Fattman and O'Connor moved that the proposed new text be amended by striking out section 29 and inserting in place thereof the following:- 5

“SECTION 29. Section 2A of chapter 65C of the general laws, as appearing in the 2020 edition, is hereby amended by inserting after the word ‘commonwealth’, in line 3, the following words:- ‘; provided, however, that no tax shall be imposed on the transfer of an estate valued at or less than \$10,000,000’.”

The amendment was *rejected*.

Messrs. Fattman and O'Connor moved that the proposed new text be amended by striking out section 29 and inserting in place thereof the following:- 6

“SECTION 29. Section 2A of chapter 65C of the general laws, as appearing in the 2020 edition, is hereby amended by inserting after the word ‘commonwealth’, in line 3, the following words:- ‘; provided, however, that no tax shall be imposed on the transfer of an estate valued at or less than \$5,000,000’.”

The amendment was *rejected*.

Messrs. Fattman, O'Connor and Tarr moved that the proposed new text be amended by striking out in line 183 of section 29 the following figure:- “\$2,000,000” and inserting in place thereof the following:- “\$3,000,000”; 7

By inserting after section 29 (g) the following subsections:-

“(h) For the estates of decedents dying on or after January 1, 2028, a credit shall be allowed against the tax imposed by subsections (a) and (b) equal to the amount of such tax; provided, however, that the credit shall not exceed \$199,200.

(i) The estates of decedents dying on or after January 1, 2028 shall not be required to pay any tax under subsections (a) and (b) if the value of the federal taxable estate is not more than \$4,000,000.

(j) For the estates of decedents dying on or after January 1, 2033, a credit shall be

allowed against the tax imposed by subsections (a) and (b) equal to the amount of such tax; provided, however, that the credit shall not exceed \$249,000.

(k) The estates of decedents dying on or after January 1, 2033 shall not be required to pay any tax under subsections (a) and (b) if the value of the federal taxable estate is not more than \$5,000,000.”; and

By inserting after section XX the following sections:-

“SECTION 42. Section 40 is hereby repealed on January 1, 2028.

SECTION 43. Section 28 and section 29 (h) and (i) shall take effect for the estates of decedents dying on or after January 1, 2028.

SECTION 44. Section 43 is hereby repealed as of January 1, 2033.

SECTION 45. Section 28 and section 29 (j) and (k) shall take effect for the estates of decedents dying on or after January 1, 2033.”

After debate, the question on adoption of the amendment was determined by a call of the yeas and nays at twenty-seven minutes before nine o’clock P.M., on motion of Mr. Fattman, as follows, to wit (yeas 5 – nays 33) [**Yeas and Nays No. 53**]:

**YEAS.**

Collins, Nick  
Fattman, Ryan C.  
O’Connor, Patrick M.

Tarr, Bruce E.  
Timilty, Walter F. – **5.**

**NAYS.**

Barrett, Michael J.  
Brady, Michael D.  
Brownsberger, William N.  
Comerford, Joanne M.  
Creem, Cynthia Stone  
Crighton, Brendan P.  
Cronin, John J.  
Cyr, Julian  
DiDomenico, Sal N.  
Edwards, Lydia  
Eldridge, James B.  
Feeney, Paul R.  
Finegold, Barry R.  
Friedman, Cindy F.  
Gomez, Adam  
Jehlen, Patricia D.  
Keenan, John F.

Kennedy, Edward J.  
Kennedy, Robyn K.  
Lewis, Jason M.  
Lovely, Joan B.  
Mark, Paul W.  
Miranda, Liz  
Montigny, Mark C.  
Moore, Michael O.  
Moran, Susan L.  
Oliveira, Jacob R.  
Pacheco, Marc R.  
Payano, Pavel M.  
Rausch, Rebecca L.  
Rodrigues, Michael J.  
Rush, Michael F.  
Velis, John C. – **33.**

The yeas and nays having been completed at twenty-one minutes before nine o’clock P.M., the amendment was *rejected*.

Messrs. Tarr, Eldridge, Timilty, O’Connor, Payano and Fattman moved that the proposed new text be amended by inserting after section XX the following sections:-

“SECTION 1. Subsection (p) of section 6 of chapter 62 of the General Laws, as appearing in the 2018 Official Edition, is hereby amended by adding, in line 769, after the words ‘as amended’ the following words:- ‘, or private nonprofit trust compliant with chapter 203 organized for the purposes of land conservation, which is authorized to do business in the commonwealth, and which has tax-exempt status as a nonprofit charitable organization as described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended’.

SECTION 2. Said subsection (p) of said section 6 of said chapter 62, as so appearing,

is hereby amended by striking out, in line 835, the figure ‘\$2,000,000’ and inserting in place thereof the following figure:- ‘\$3,000,000’.

SECTION 3. Said subsection (p) of said section 6 of said chapter 62, as so appearing, is hereby amended by striking out, in line 835, the figure ‘\$3,000,000’ and inserting in place thereof the following figure: - ‘\$4,000,000’.

SECTION 4. Said subsection (p) of said section 6 of said chapter 62, as so appearing, is hereby amended by striking out, in line 835, the figure ‘\$4,000,000’ and inserting in place thereof the following figure:- ‘\$5,000,000’.

SECTION 5. Section 38AA of chapter 63, as so appearing, is hereby amended by adding, in line 29, after the words ‘as amended’ the following words:- ‘, or a private nonprofit trust compliant with chapter 203 organized for the purposes of land conservation, which is authorized to do business in the commonwealth, and which has tax-exempt status as a nonprofit charitable organization as described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended’.

SECTION 6. Said section 38AA of said chapter 63, as so appearing, is hereby amended by striking out, in line 88, the figure ‘\$2,000,000’ and inserting in place thereof the following figure:- ‘\$3,000,000’.

SECTION 7. Said section 38AA of said chapter 63, as so appearing, is hereby amended by striking out, in line 88, the figure ‘\$3,000,000’ and inserting in place thereof the following figure:- ‘\$4,000,000’.

SECTION 8. Said section 38AA of said chapter 63, as so appearing, is hereby amended by striking out, in line 88, the figure ‘\$4,000,000’ and inserting in place thereof the following figure:- ‘\$5,000,000’.

SECTION 9. Sections 2 and 6 shall take effect on January 1, 2024.

SECTION 10. Sections 3 and 7 shall take effect on January 1, 2025.

SECTION 11. Sections 4 and 8 shall take effect on January 1, 2026.

SECTION 12. Sections 2,3,4,6,7, and 8 of this act shall expire on December 31, 2034.”

The amendment was *rejected*.

Messrs. Tarr, O’Connor, Brady and Timilty moved that the proposed new text be amended by inserting after section XX the following new sections:-

11

“SECTION \_ . Section 1 of Chapter 64H of the general laws, as appearing in the 2016 Official Edition, is hereby amended by inserting, after the definition of ‘Retail establishment’, the following new definition:-

‘Rolling stock’, trucks, tractors, and trailers, used by common carriers to transport goods in interstate commerce.

SECTION \_ . Section 6 of Chapter 64H of the general laws, as so appearing, is hereby further amended by inserting, after subsection (xx), the following new subsection:-

‘(yy) sales of rolling stock’.

SECTION \_ . Section 1 of Chapter 64I of the general laws, as so appearing, is amended by inserting in line 6, after the words ‘retail sale’, the following words:- ‘rolling stock,’.

SECTION \_ . Section 7 of chapter 64I of the general laws, as so appearing, is hereby amended by inserting, after subsection (e), the following subsection:-

‘(f) storage, use or other consumption of rolling stock’.”

After remarks, the amendment was *rejected*.

Messrs. Tarr, O’Connor, Timilty and Collins moved that the proposed new text be amended by inserting after section XX the following sections:-

12

“SECTION \_ . Section 1 of Chapter 64H of the general laws, as appearing in the 2016 Official Edition, is hereby amended by inserting, after the definition of ‘Retail establishment’, the following new definition:-

‘Rolling stock’, trucks, tractors, trailers, and railcars, used by common carriers to transport goods in interstate commerce.

SECTION \_\_. Section 6 of Chapter 64H of the general laws, as so appearing, is hereby further amended by inserting, after subsection (xx), the following new subsection:-

‘(yy) sales of rolling stock’.

SECTION \_\_. Section 1 of Chapter 64I of the general laws, as so appearing, is amended by inserting in line 6, after the words ‘retail sale’, the following words:- ‘rolling stock,’.

SECTION \_\_. Section 7 of chapter 64I of the general laws, as so appearing, is hereby amended by inserting, after subsection (e), the following subsection:-

‘(f) storage, use or other consumption of rolling stock’.

The amendment was *rejected*.

Messrs. Tarr and O’Connor moved that the proposed new text be amended by inserting before section 1 the following section:- 21

“SECTION A1. Section 5K of chapter 59 of the General Laws, as appearing in the 2020 Official Edition, is hereby amended by striking out, in lines 14 and 39, the figure ‘\$1,500’ and inserting in place thereof, in each instance, the following figure:- ‘\$2,000’.”

After remarks, the amendment was adopted.

Messrs. Tarr, Timilty, O’Connor, Velis, Brady and Collins moved that the proposed new text be amended by inserting the following section:- 22

“SECTION \_\_. The department of veterans’ services, in conjunction with the department of revenue, shall study the feasibility and analyze the merits of implementing a sliding scale property tax abatement for veterans and spouses, currently implemented under clause 22 of section 5 of chapter 59, based upon a percentage of disability as defined by the United State Department of Veterans Affairs. The study shall include, but not be limited to, the methodology of granting such exemption in other states, the utilization of a sliding scale based on the percentage of disability of the veteran for the awarding of such exemption to veterans and spouses, the impact on disabled veterans and any anticipated monetary cost to the commonwealth or to municipalities that the exemption may cause. The department of veterans’ services, in conjunction with the department of revenue, shall submit its findings and legislative recommendations to the clerks of the house and senate, the house and senate committees on ways and means and the joint committee on veterans and federal affairs not later than March 15, 2024.”

The amendment was *rejected*.

Messrs. Tarr, O’Connor, Timilty and Collins moved that the proposed new text be amended by inserting in line 183 after the number, “\$2,000,000” the following:- “provided that this amount shall be adjusted annually to reflect any increases in the cost of living by the same method used for federal income tax brackets”. 23

After debate, the question on adoption of the amendment was determined by a call of the yeas and nays at a quarter before nine o’clock P.M., on motion of Mr. Tarr, as follows, to wit (yeas 6 – nays 32) [Yeas and Nays No. 54]:

**YEAS.**

Collins, Nick  
Fattman, Ryan C.  
O’Connor, Patrick M.

Tarr, Bruce E.  
Timilty, Walter F.  
Velis, John C. – 6.

**NAYS.**

Barrett, Michael J.  
Brady, Michael D.  
Brownsberger, William N.  
Comerford, Joanne M.

Keenan, John F.  
Kennedy, Edward J.  
Kennedy, Robyn K.  
Lewis, Jason M.



Creem, Cynthia Stone  
Crichton, Brendan P.  
Cronin, John J.  
Cyr, Julian  
DiDomenico, Sal N.  
Edwards, Lydia  
Eldridge, James B.  
Feeney, Paul R.  
Finegold, Barry R.  
Friedman, Cindy F.  
Gomez, Adam  
Jehlen, Patricia D.

Lovely, Joan B.  
Mark, Paul W.  
Miranda, Liz  
Montigny, Mark C.  
Moore, Michael O.  
Moran, Susan L.  
Oliveira, Jacob R.  
Pacheco, Marc R.  
Payano, Pavel M.  
Rausch, Rebecca L.  
Rodrigues, Michael J.  
Rush, Michael F. – 32.

The yeas and nays having been completed at nine minutes before nine o'clock P.M., the amendment was *rejected*.

Messrs. Tarr, O'Connor and Timilty moved that the proposed new text be amended by striking section 28 and section 29 in their entirety and inserting in place thereof the following sections:-

24

“SECTION   . Section 2A of chapter 65C of the General Laws, as appearing in the 2020 Official Edition, is hereby amended by striking out subsection (a) and inserting in place the following subsection:-

(a) A tax is hereby imposed upon the transfer of the estate of each person dying on or after January 1, 1997 who, at the time of death, was a resident of the commonwealth. The amount of the tax shall be equal to the credit for state death taxes that would have been allowable to a decedent's estate as computed under Code section 2011, as in effect on December 31, 2000, hereinafter referred to as the 'credit'. If the federal gross estate of a person includes real or tangible personal property located outside of the commonwealth at the time of death, the tax shall be reduced by an amount equal to the proportion of such allowable credit as the value of such real or tangible personal property located outside of the commonwealth bears to the value of the entire federal gross estate wherever situated, as determined under Code section 2011, as in effect on December 31, 2000.

SECTION   . Said section 2A of said chapter 65C, as so appearing, is hereby further amended by adding the following 2 subsections:-

(f) For the estates of decedents dying on or after July 1, 2023, a credit shall be allowed against the tax imposed by subsections (a) and (b) equal to the amount of such tax; provided, however, that the credit shall not exceed \$182,000.

(g) The estates of decedents dying on or after July 1, 2023 shall not be required to pay any tax under subsections (a) and (b) if the value of the federal taxable estate is not more than \$3,000,000, provided said taxable estate amount shall be adjusted annually to reflect any increases in the cost of living by the same method used for federal income tax brackets.”

The amendment was *rejected*.

Mr. Tarr, Ms. Edwards and Messrs. O'Connor and Timilty moved that the proposed new text be amended by inserting after section XX the following section:-

27

“SECTION   . Section 95 of chapter 142 of the acts of 2019 is hereby amended by striking the figure '\$50,000' and inserting in place thereof the following figure:- '\$60,000'.”

The amendment was *rejected*.

Mr. Tarr moved that the proposed new text be amended by inserting after section    the following sections:-

28

“SECTION 1. Section 2 of chapter 64H of the General Laws is hereby amended by

striking the words ‘6.25 per cent’ and inserting in place thereof the words:- ‘5.83 per cent’.

SECTION 2. Section 2 of Chapter 64I of the General Laws is hereby amended by striking the words ‘6.25 per cent’ and inserting in place thereof the words:- ‘5.83 per cent’.

SECTION 3. Section 2 of chapter 64H of the General Laws is hereby amended by striking the words ‘5.83 per cent’ and inserting in place thereof the words:- ‘5.41 per cent’.

SECTION 4. Section 2 of Chapter 64I of the General Laws is hereby amended by striking the words ‘5.83 per cent’ and inserting in place thereof the words:- ‘5.41 per cent’.

SECTION 5. Section 2 of chapter 64H of the General Laws is hereby amended by striking the words ‘5.41 per cent’ and inserting in place thereof the words:- ‘5 per cent’.

SECTION 6. Section 2 of Chapter 64I of the General Laws is hereby amended by striking the words ‘5.41 per cent’ and inserting in place thereof the words:- ‘5 per cent’.

SECTION 7. Section 1 and section 2 shall go into effect January 1, 2024.

SECTION 8. Section 3 and section 4 shall go into effect January 1, 2025.

SECTION 9. Section 5 and section 6 shall go into effect January 1, 2026.”

The amendment was *rejected*.

Messrs. Tarr and O’Connor moved that the proposed new text be amended by inserting after section XX the following sections:-

29

“SECTION \_ . Notwithstanding any general or special law to the contrary, for the days of August 8, 2023 to August 21, 2023, an excise shall not be imposed upon nonbusiness sales at retail of tangible personal property, as defined in section 1 of chapter 64H of the General Laws. For the purposes of this act, tangible personal property shall not include telecommunications services, tobacco products subject to the excise imposed by chapter 64C of the General Laws, marijuana or marijuana products subject to chapter 94G of the General Laws, alcoholic beverages, as defined in section 1 of chapter 138 of the General Laws, gas, steam, electricity, motor vehicles, motorboats, meals or a single item the price of which is in excess of \$2,500.

SECTION \_ . Notwithstanding any general or special law to the contrary, for the days of August 8, 2023, to August 21, 2023, a vendor shall not add to the sales price or collect from a nonbusiness purchaser an excise upon sales at retail of tangible personal property. The commissioner of revenue shall not require a vendor to collect and pay excise upon sales at retail of tangible personal property purchased on August 8, 2023, through August 21, 2023, including on August, 21, 2023. An excise erroneously or improperly collected during the days of August 8, 2023 to August 21,2023, shall be remitted to the department of revenue.

SECTION \_ . Notwithstanding the provisions of section 6A of chapter 64H of the General Laws, the sales tax holiday for 2023 designated pursuant to subsection (b) of said section 6A shall run concurrently with the dates set forth in sections 1 and 2 and shall not be interpreted as being in addition to any such dates.

SECTION \_ . Reporting requirements imposed upon vendors of tangible personal property, by law or by regulation, including, but not limited to, the requirements for filing returns required by chapter 62C of the General Laws, shall remain in effect for sales for the days of August 8, 2023 to August 21, 2023.

SECTION \_ . (a) On or before August 15, 2023, the commissioner of revenue shall certify the amount of sales tax receipts estimated to be foregone as a result of the provisions of sections 1 and 2, based on the likely volume of sales tax collections in the absence of this act. In this certification, the commissioner shall specify distinctly the amounts of tax receipts that would have been credited or otherwise assigned to non-budgeted funds for transfer of sales tax revenue dedicated to the Massachusetts Bay Transportation Authority pursuant to section 35T of chapter 10 of the General Laws and the Massachusetts School Building Authority pursuant to section 35BB of said chapter 10. Additionally, in this certification, the commissioner shall specify distinctly the amounts of tax receipts that

would have been pledged to the expenses of the various convention centers.

(b) In calculating the consolidated net surplus for fiscal year 2023 pursuant to section 5C of chapter 29 of the General Laws and any relevant special acts, the comptroller shall exclude from the consolidated net surplus an amount equal to the total amount of sales tax receipts foregone as a result of the provisions of sections 1 and 2, as certified by the commissioner of revenue. That amount shall be treated as a reserved balance in the General Fund at the close of fiscal year 2023.

(c) In fiscal year 2024, the comptroller shall transfer from the General Fund to the Massachusetts Bay Transportation Authority State and Local Contribution Fund established in section 35T of chapter 10 of the General Laws, the School Modernization and Reconstruction Trust Fund established in section 35BB of said chapter 10, and funds for the various convention centers established in chapter 152 of the acts of 1997 as amended, chapter 45 of the acts of 2001 and chapter 422 of the acts of 2006 as amended, the specified portions of the sales tax receipts foregone as a result of the provisions of sections 1 and 2, as certified by the commissioner of revenue pursuant to subsection (a) of this section. Transfers pursuant to this subsection shall be in amounts and on a schedule that approximates the allocation of funds that would have occurred in the absence of this act. For purposes of calculating amounts due under sections 35T and 35BB of chapter 10 of the General Laws, chapter 152 of the acts of 1997 as amended, chapter 45 of the acts of 2001, chapter 422 of the acts of 2006 as amended, and any other general or special act, funds transferred pursuant to this section shall be treated as sales tax receipts.

SECTION \_\_. On or before December 31, 2023, the commissioner of revenue shall certify to the comptroller the amount of sales tax forgone pursuant to this act, as well as new revenue raised from personal and corporate income taxes and other sources; provided, that the amounts transferred pursuant to subsection (c) of section 5 shall be final notwithstanding any variance from the amounts certified pursuant to this section. The commissioner shall file a report with the joint committee on revenue and the house and senate committees on ways and means detailing, for each fund affected, the amounts that were deposited into each fund pursuant to this act.

SECTION \_\_. The commissioner of revenue shall issue instructions or forms or promulgate rules or regulations necessary for the implementation of this act.

SECTION \_\_. Eligible sales at retail of tangible personal property under sections 1 and 2 are restricted to those transactions occurring on days between and including August 8, 2023, and August 21, 2023. Transfer of possession of or payment in full for the property shall occur on 1 of those days. Transactions where a deposit, prepayment or binding promise to pay is made before August 8, 2023, prior sales, and layaway sales shall be ineligible.”

The amendment was *rejected*.

Messrs. Tarr and O’Connor moved that the proposed new text be amended by inserting after section XX the following section:-

36

“SECTION \_\_. Chapter 62 section 2(d)(1)(D) of the general laws as appearing in the 2020 official edition is hereby amended by inserting in line 307 after the word, ‘code’ the following:- ‘, or a self employed individual as defined under section 1 of Chapter 175M’.”

The amendment was *rejected*.

Messrs. Tarr and O’Connor moved that the proposed new text be amended by inserting after section XX the following section:-

38

“SECTION \_\_\_\_\_. Chapter 62 of the Massachusetts General Laws as appearing is hereby amended by inserting after section 6 the following section:-

Section 6 ½

For purposes of this section the term ‘Qualified Home Office Space’ shall be defined as - a portion of the dwelling unit which is used on a regular basis as the principal place of

business for any trade or business of the taxpayer.

The Qualified Home Office Space deduction as provided and enforced in the Department of Revenue's Schedule C filing documentation shall be adhered to using the definition provided in this section. Nothing in this section shall seek to contradict the definition of the term used in the code in 26 U.S.C § 280A (c)(1)(a) or 26 U.S.C § 280A (3) for purposes of the Internal Revenue Service's adherence to the Code."

The amendment was *rejected*.

Messrs. Tarr, O'Connor and Collins moved that the proposed new text be amended by adding after section XX the following section:-

48

"SECTION\_. Subsection (d) of Section 9 of Chapter 152 of the Acts of 1997 is hereby amended by striking out the words 'if said ticket is \$6 or less'."

The amendment was *rejected*.

Messrs. Tarr, Fattman, Collins and Timilty moved that the proposed new text be amended by inserting after section XX the following sections:-

57

"SECTION\_. Chapter 59 of the general laws as so appearing is hereby amended by inserting after section 5N the following section:-

5O. In any city or town that accepts this section, the board of selectmen or select board of the town, the town council of a municipality having a town council form of government or the mayor of a city, with the approval of the city council, with respect to each qualifying parcel of real property classified as class one, residential in the municipality, there shall be an exemption from the property tax equal to the total amount of the tax that would otherwise be assessed without this exemption less the sum of: (i) 10 per cent of the total annual qualifying income for purposes of the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws; and (ii) the amount of the circuit breaker income tax credit under said subsection (k) of said section 6 of said chapter 62 the applicant was eligible to receive in the year prior to the application being filed. The percentage of total annual qualifying income may be raised pursuant to section 3. In no event shall this exemption reduce property taxes by more than 50 per cent of the property taxes due after the application of the town's residential exemption. The exemption shall be applied to the domicile of the taxpayer only. For the purposes of this act, 'parcel' shall be a unit of real property as defined by the municipality's board of assessors under the deed of the property and shall include a condominium unit.

Section 2. The municipality's board of assessors may deny an application if they find the applicant has excessive assets that place them outside of the intended recipients of the senior exemption created by this act; provided, however, that for the purposes of this act, what constitutes 'excessive assets' shall be determined by guidelines set by the select board. Real property shall qualify for the exemption under section 1 only if:

(i) the qualifying real property is owned and occupied by a person whose prior year's income would make the person eligible for the circuit breaker income tax credit under subsection (k) of section 6 of chapter 62 of the General Laws;

(ii) the qualifying real property is owned by a single applicant 65 years of age or older at the close of the previous year or jointly by persons either of whom is 65 years of age or older at the close of the previous year and if the joint applicant is 60 years of age or older;

(iii) the qualifying real property is owned and occupied by the applicant or joint applicants as their domicile;

(iv) the applicant or at least 1 of the joint applicants has been domiciled in the municipality for not less than 10 consecutive years before filing an application for the exemption;

(v) the maximum assessed value of the domicile is not greater than the prior fiscal year's median assessed value of a residential parcel in the municipality assigned state use code 101 as a single-family home and state code 102 as a condominium plus 10 per cent;

and

(vi) the board of assessors has approved the application.

Section 3. A municipality may adopt ordinances or by-laws to implement this section in a way that is consistent with the intent of this section.

SECTION \_\_. Chapter 59 of the general laws as so appearing is hereby amended by inserting after section 5N the following section:-

Section 5P. A city or town that accepts this section in the manner provided in section 4 of chapter 4 may impose a cap on property taxes for homeowners of the age of 65 or over; provided, that such homeowners shall meet the following income and asset requirements for eligibility, if single incomes of \$50,000 or less, if married \$60,000 or less and assets of \$75,000 or less not including the primary residence and 1 motor vehicle registered to the applicant.

The assessments and tax rate changes of such homeowner qualified properties shall be recalculated on an annual basis. The lesser of the calculations shall prevail as the property tax levy for that year. For the purpose of this exemption, income means the ‘adjusted gross income’ for federal income tax purposes as reported on the applicant’s latest available federal or state income tax return for the applicable income tax year, subject to any subsequent amendments or revisions, reduced by distributions, to the extent included in federal adjusted gross income, received from an individual retirement account and an individual retirement annuity; provided, that if no such return was filed for the application income tax year, income means the adjusted gross income that would have been so reported if such a return had been filed.

Section 2. A municipality may adopt ordinances or by-laws to implement this section in a way that is consistent with the intent of this section.”

The amendment was *rejected*.

Messrs. Fattman and Tarr moved that the proposed new text be amended by inserting after section 41 the following sections:-

63

“SECTION 42. Section 2 of Chapter 64H of the General Laws, as appearing in the 2020 Official Edition, is hereby amended by striking ‘6.25 per cent’ and replacing it with ‘5 per cent’.

SECTION 43. Section 2 of Chapter 64I of the General Laws, as appearing in the 2020 Official Edition, is hereby amended by striking ‘6.25 per cent’ and replacing it with ‘5 per cent’.”

The amendment was *rejected*.

Messrs. Tarr and O’Connor moved that the proposed new text be amended by inserting after section XX the following section:-

64

“SECTION \_\_\_\_. Section 1. Chapter 64A is hereby amended by inserting after section 7A the following section:-

Section 7B. Any municipality of the commonwealth that buys any fuel on which an excise tax has been paid under chapter 64A and, which fuel has been purchased for its municipal consumption and use, shall be reimbursed the amount of such excise tax paid in the manner and subject to the conditions herein provided. All claims for reimbursement shall be filed with the commissioner of revenue and shall be made in such form and containing such information, and accompanied with supporting documentation, as the commissioner of revenue shall prescribe. The commissioner of revenue shall establish a quarterly calendar year schedule for the submission of claims by municipalities for reimbursement of such paid fuel excise taxes. No reimbursement for such excise tax paid shall be made for any claim submitted after 6 months from the date of the purchase of such fuel. The commissioner of revenue shall transmit all claims approved by him to the comptroller for certification, and the amount so approved and certified as aforesaid shall be paid forthwith from the proceeds of the excise tax levied under this chapter 64A, without

specific appropriation. No claim for reimbursement for said excise tax shall be made by a municipality under sections 7 and 7A of chapter 64A, for fuel purchased during said period, to which a municipality is entitled to claim a reimbursement under this section.

SECTION 2. Section 13 of Chapter 64A of the General Laws, as appearing in the 2020 Official Edition, is hereby amended by striking out the words ‘seven and seven A’ in line 3 and line 9, and inserting in place thereof, the following words:- ‘seven, seven A and seven B’.”

The amendment was *rejected*.

Messrs. Fattman, O’Connor and Tarr moved that the proposed new text be amended by inserting after section 41 the following section:-

65

“SECTION 42. Notwithstanding any general or special law to the contrary, income surtax revenue from the additional 4 per cent income tax levied on annual taxable income in excess of \$1,000,000, as adjusted, pursuant to Article XLIV of the Amendments to the Constitution of the Commonwealth, shall be subject to the allowable state tax revenue limitations established by chapter 62F of the General Laws. Annually, not later than September 1, the commissioner of revenue shall estimate, for the preceding fiscal year, the amount of revenue to include from the chapter 62F calculation and shall include such estimate in the report submitted to the state auditor pursuant to subsection (a) of section 5 of chapter 62F of the General Laws.”

The amendment was *rejected*.

Messrs. Tarr, O’Connor, Brady and Timilty moved that the proposed new text be amended by inserting after section XX the following section:-

67

“SECTION 1. Section 3 of Chapter 62 of the General Laws, as appearing in the 2020 Official Edition, is hereby amended by inserting after subparagraph (13), the following subparagraph:-

(13A) In the case where the taxpayer is engaged in the trade or business of farming in the commonwealth, as defined in section 1A of chapter 128, and makes a charitable contribution of food from such farm trade or business, a charitable contribution deduction shall be allowed to the taxpayer under subparagraph (13); notwithstanding, the deductibility limitation based on the prior year’s tax rate on Part B taxable income under said subparagraph. Subject to the provisions of this subparagraph, the requirements, conditions and limitations, for charitable deductions for contributions of food inventory under section 170(e) of the Code, as amended, shall apply to determine the amount of the allowed deduction.

For the limited purpose of determining the amount of the allowable deduction for any charitable contribution of food, the taxpayer may elect an alternate cost basis for such contributed food, equal to 25 per cent of the food’s fair market value, regardless of whether the taxpayer is required to account for inventories or capitalize indirect costs under the Code.

A food contribution shall not qualify for an allowable deduction under this subparagraph, unless in addition to such other requirements: (i) the contributed food complies with the applicable quality and labeling standards of ‘apparently wholesome food’ as defined under 42 U.S.C. 1791(b)(2), of the Bill Emerson Good Samaritan Food Donation Act, in effect when this subparagraph was enacted; and, (ii) the donee that accepts the contributed food from the taxpayer, is a charitable organization located in the commonwealth that is exempt from federal taxes under section 501(3)(c) of the Code, other than a private foundation, and that regularly receives and distributes contributed food of any type, for the care of individuals who are ill, needy, or infants in Massachusetts.

SECTION 2. Chapter 63 of the General Laws is hereby amended by inserting after section 38FF, the following section:-

Section 38GG. In determining the net income subject to tax under this chapter a

corporation for profit engaged in the trade or business of farming in the commonwealth, as defined in section 1A of chapter 128, shall be allowed a deduction for charitable contributions of food by the corporation to a charitable organization. The term ‘charitable organization’ for the purposes of this section, shall mean an organization exempt from federal taxes under section 501(3)(c) of the Code, excluding private foundations, that is located in the commonwealth and regularly receives and distributes contributed food in any form, for the care of individuals who are ill, needy, or infants in Massachusetts.

Subject to the provisions of this section, the requirements, conditions and limitations, applicable to charitable deductions for contributions of food inventory under section 170 of the Code, shall apply to determine the amount of the allowed deduction.

For the limited purpose of determining the amount of the allowable deduction for any charitable contribution of food, the corporation may elect an alternate cost basis for such contributed food, equal to 25 per cent of the food’s fair market value, regardless of whether the corporation is required to account for inventories or capitalize indirect costs under the Code.

A food contribution shall not qualify for an allowable deduction under this section, unless, in addition to such other requirements, the contributed food complies with the applicable quality and labeling standards of ‘apparently wholesome food’ as defined under 42 U.S.C. 1791(b)(2), of the Bill Emerson Good Samaritan Food Donation Act, in effect when this section was enacted.

The allowed deduction under this section shall be in addition to other deductions allowable for corporations for profit under this chapter.

SECTION 3. Sections 1 and 2 shall be effective for tax years beginning on or after, January 1, 2023.”

The amendment was *rejected*.

Messrs. Fattman and Tarr moved that the proposed new text be amended by inserting after section 41 the following section:-

68

“SECTION 42. Section 32D of chapter 63 of the General Laws, as appearing in the 2020 Official Edition, is hereby repealed.”

The amendment was *rejected*.

Messrs. Tarr and O’Connor moved that the proposed new text be amended by inserting after section \_ the following section:-

72

“SECTION 1. Section 1 of chapter 62 of the General Laws is hereby amended by striking out subsection (c) and inserting in place thereof the following subsection:-

(c) ‘Code’, the Internal Revenue Code of the United States, as amended on January 1, 2005 and in effect for the taxable year; but Code shall mean the Code as amended and in effect for the taxable year for sections 62(a)(1), 72, 105, 106, 139C, 223, 274(m), 274(n), 401 through 420, inclusive, 457, 529, 529A, 530, 951, 951A, 959, 961, 3401 and 3405 but excluding sections 402A and 408(q), and provided further that for purposes of determining the amount of business interest deductible under this chapter, the provisions of section 163(j) of the Code shall not apply.

SECTION 2. Section 1 of chapter 63 of the General Laws is hereby amended by striking out the definition of ‘Code’ therein and inserting in place thereof the following definition:- ‘Code’, the Internal Revenue Code of the United States, as amended and in effect for the taxable year, unless otherwise provided; for sections 163(j), 381(c)(20), 382(d)(3) and 382(k)(1), Code shall mean the Code as amended and in effect for tax years beginning before January 1, 2018.

SECTION 3. Section 30 of said chapter 63 is hereby amended by striking out the first sentence of paragraph 4 and inserting in place thereof the following sentence:- ‘Net income’, gross income less the deductions, but not credits, allowable under the provisions of the Federal Internal Revenue Code, as amended and in effect for the taxable year;

provided, however, that for sections 163(j), 381(c)(20), 382(d)(3) and 382(k)(1), Code shall mean the Code as amended and in effect for tax years beginning before January 1, 2018, and provided further that any deduction otherwise allowable which is allocable, in whole or in part, to one or more classes of income not included in a corporation's taxable net income, as determined under subsection (a) of section 38, shall not be allowed.

SECTION 4. Sections 1, 2, and 3 shall be effective for taxable years beginning after December 31, 2017.”

The amendment was *rejected*.

Messrs. Tarr, O'Connor and Collins moved that the proposed new text be amended by inserting after section 37 the following section:-

74

“SECTION 37A. The department of revenue, in consultation with the executive office of housing and livable communities, shall conduct a study on establishing a closing costs assistance program to be operated in tandem with a first-time homebuying savings program for income-eligible first-time homebuyers. The study shall include, but not be limited to: (i) an analysis of the impact that such a program would have for first-time homebuyers; (ii) an analysis of the funding necessary to make such a program effective; (iii) recommendations on any income restriction for recipients of grants awarded from such a program that would make the program most impactful; (iv) an assessment of best practices for partnering with financial institutions to implement first-time homebuyer savings accounts; (v) any anticipated cost or revenue impact to the commonwealth associated with such an assistance and savings program; and (vi) the feasibility of and a detailed plan to implement such programs. The department of revenue shall submit its findings and recommendations to the clerks of the senate and house of representatives, the senate and house committees on ways and means and the joint committee on housing not later than January 1, 2024.”

After remarks, the amendment was adopted.

Messrs. Fattman, O'Connor, Collins and Timilty moved that the proposed new text be amended by inserting after section 41 the following sections:-

59

“SECTION 42. Chapter 62 of the General Laws, as appearing in the 2020 Official Edition, is hereby amended by inserting after section 5C the following new section:-

Section 5D. Definitions applicable to this section and section 5E.

The following words and phrases for the purposes of this sections and the following section shall have the following meanings:-

‘Account holder’ means an individual who establishes, individually or jointly with one or more other individuals, a first-time homebuyer savings account.

‘Allowable closing costs’ means a disbursement listed on a settlement statement for the purchase of a single-family residence in Massachusetts by a qualified beneficiary.

‘Eligible costs’ means the down payment and allowable closing costs for the purchase of a single-family residence in Massachusetts by a qualified beneficiary.

‘Financial institution’ means any bank, trust company, savings institution, industrial loan association, consumer finance company, credit union, or any benefit association, insurance company, safe deposit company, money market mutual fund, or similar entity authorized to do business in Massachusetts.

‘First-Time Homebuyer’ means an individual who resides in Massachusetts and has not owned or purchased, either individually or jointly, a single-family residence during a period of three (3) years prior to the date of the purchase of a single-family residence.

‘First-Time Home Buyer Savings Account’ or ‘account’ means an account with a financial institution that an account holder designates as a first-time home buyer savings account on the account holder’s Massachusetts income tax return for tax year 2017 or any tax year thereafter, pursuant to this Chapter for the purpose of paying or reimbursing eligible costs for the purchase of a single-family residence in Massachusetts by a qualified



beneficiary.

‘Qualified Beneficiary’ means a first-time home buyer who is designated as the qualified beneficiary of an account designated by the account holder as a first-time home buyer savings account.

‘Settlement Statement’ means the statement of receipts and disbursements for a transaction related to real estate, including a statement prescribed under the Real Estate Settlement Procedures Act of 1974, 12 U.S.C. 2601 et seq., as amended, and regulations thereunder.

‘Single-Family Residence’ means a single-family residence owned and occupied by a qualified beneficiary as the qualified beneficiary’s principal residence, which may include a manufactured home, trailer, mobile home, condominium unit, or cooperative.

SECTION 43. Said chapter 62 is hereby further amended by inserting after section 5D the following section:-

Section 5E. Designation and Use of First-Time Home Buyer Savings Account.

(a) Beginning January 1, 2021, any individual may open an account with a financial institution and designate the account, in its entirety, as a first-time home buyer savings account to be used to pay or reimburse a qualified beneficiary’s eligible costs for the purchase of a single-family residence in Massachusetts.

(b) An account holder must designate no later than April 15 of the year following the tax year during which the account is established, a first-time home buyer as the qualified beneficiary of the first-time home buyer savings account. The account holder may designate himself or herself as the qualified beneficiary and may change the designated qualified beneficiary at any time, but there may not be more than one qualified beneficiary at any one time.

(c) An individual may jointly own a first-time home buyer savings account with another person if the joint account holders file a joint income tax return.

(d) An individual may be the account holder of more than one first-time home buyer savings account. However, an account holder cannot have multiple accounts that designate the same qualified beneficiary.

(e) An individual may be designated as the qualified beneficiary on more than one first-time home buyer savings account.

(f) Only cash and marketable securities may be contributed to a first-time home buyer savings account. Subject to the limitations of this section, persons other than the account holder may contribute funds to a first-time home buyer savings account. There is no limitation on the amount of contributions that may be made to or retained in a first-time home buyer savings account.

(g) The funds held in a first-time home buyer savings account shall not be used to pay expenses of administering the account, except that a service fee may be deducted from the account by a financial institution in which the account is held;

(h) The account holder shall submit the following to the department of revenue:

(1) detailed information regarding the first-time home buyer savings account, including a list of transactions for the account during the tax year and the Form 1099 issued by the financial institution for such account with the account holder’s Massachusetts income tax return on forms prepared by the department of revenue; and

(2) a detailed account of the eligible costs toward which the account funds were applied, if there was a withdrawal from the account, and a statement of the amount of funds remaining in the account, if any.

(i) Under this section and section 5D of this chapter, a financial institution shall not be required to:

(1) Designate an account as a first-time home buyer savings account, or designate the qualified beneficiaries of an account, in the financial institution’s account contracts or

systems or in any other way;

(2) Track the use of funds withdrawn from a first-time home buyer savings account;

(3) Allocate funds in a first-time home buyer savings account among joint account holders or multiple qualified beneficiaries; or

(4) Report any information to the Department of Revenue or any other governmental agency that is not otherwise required by law.

(j) A financial institution is not responsible or liable for:

(1) Determining or ensuring that an account satisfies the requirements to be a first-time home buyer savings account;

(2) Determining or ensuring that funds in a first-time home buyer savings account are used for eligible costs; or

(3) Reporting or remitting taxes or penalties related to the use of a first-time home buyer savings account.

(k) Except as otherwise provided in this section and subject to the limitations under this subsection, there shall be deducted from taxable income of an account holder, for Massachusetts income tax purposes:

(1) the amount contributed to a first-time home buyer savings account during each tax year, not to exceed \$10,000 for an account holder who files an individual tax return or \$20,000 for joint account holders who file a joint tax return.

(2) the amount of earnings, including interest and other income on the principal, from the first-time home buyer savings account during the tax year.

(1) An account holder may claim the deduction and exclusion under subsection (k):

(1) For a period not to exceed 15 years;

(2) For an aggregate total amount of principal and earnings, not to exceed \$100,000 during that 15-year period; and

(3) Only if the principal and earnings of the account remain in the account until a withdrawal is made for eligible costs related to the purchase of a single-family residence by a qualified beneficiary, except as otherwise provided in this section.

(m) Any funds in a first-time home buyer savings account not expended on eligible costs by December 31 of the last year of the 15-year period under Subsection 7(2)(a) of this Chapter shall thereafter be included in the account holder's taxable income.

(n) A person other than the account holder who deposits funds in a first-time home buyer savings account shall not be entitled to the deduction and exclusion provided for under this Chapter.

(o) The deduction and exclusion from taxable income provided for by this Section shall apply to any alternative bases for calculating taxable income for Massachusetts income tax purposes.

(p) Except as otherwise authorized in this of this section, if the account holder withdraws any funds from a first-time home buyer savings account for a purpose other than eligible costs for the purchase of a single-family residence:

(1) Those funds shall be included in the account holder's taxable income; and

(2) The account holder shall pay a penalty to the Department of Revenue equal to the tax that would have been collected had the withdrawn funds been subject to income tax. Such penalty shall not apply to funds withdrawn from an account that were:

(i) Withdrawn by reason of the account holder's death or disability;

(ii) A disbursement of assets of the account pursuant to a filing for protection under the United States Bankruptcy Code, 11 U.S.C. § 101 et seq.; or

(iii) A transfer of the funds from a first-time home buyer savings account to a new first-time home buyer savings account held by a different financial institution or the same financial institution.

(q) The Department of Revenue shall prepare forms for:

(1) The designation of an account with a financial institution to serve as a first-time home buyer savings account;

(2) The designation of a qualified beneficiary of a first-time home buyer savings account; and

(3) For an account holder to annually submit to the Department of Revenue detailed information regarding the first-time home buyer savings account, including but not limited to a list of transactions for the account during the tax year, and identifying any supporting documentation that is required to be maintained by the account holder.”

The amendment was *rejected*.

Mr. Rodrigues moved that the proposed new text be amended in section 9, by striking out, in line 51, the figure “\$40,000” and inserting in place thereof the following figure:- \$30,000;

In section 21, by striking out, in line 123, the word “comptroller” and inserting in place thereof the following words:- “department of revenue”;

In said section 21, by inserting after the word “state”, in line 125, the first time it appears, the word “tax”; and

In said section 21, by inserting after the word “state”, in line 126, the word “tax”.

The amendment was adopted.

The Ways and Means amendment, as amended was then adopted.

The bill, as amended, was then ordered to a third reading and read a third time.

The question on passing the bill to be engrossed was determined by a call of the yeas and nays, at one minute before nine o’clock P.M., on motion of Ms. Moran, as follows, to wit (yeas 39 – nays 0) [Yeas and Nays No. 55].

**YEAS.**

Barrett, Michael J.	Kennedy, Robyn K.
Brady, Michael D.	Lewis, Jason M.
Brownsberger, William N.	Lovely, Joan B.
Collins, Nick	Mark, Paul W.
Comerford, Joanne M.	Miranda, Liz
Creem, Cynthia Stone	Montigny, Mark C.
Crighton, Brendan P.	Moore, Michael O.
Cronin, John J.	Moran, Susan L.
Cyr, Julian	O’Connor, Patrick M.
DiDomenico, Sal N.	Oliveira, Jacob R.
Edwards, Lydia	Pacheco, Marc R.
Eldridge, James B.	Payano, Pavel M.
Fattman, Ryan C.	Rausch, Rebecca L.
Feeney, Paul R.	Rodrigues, Michael J.
Finegold, Barry R.	Rush, Michael F.
Friedman, Cindy F.	Spilka, Karen E.
Gomez, Adam	Tarr, Bruce E.
Jehlen, Patricia D.	Timilty, Walter F.
Keenan, John F.	Velis, John C. – 39.
Kennedy, Edward J.	

**NAYS – 0.**

**The yeas and nays having been completed at four minutes past nine o’clock P.M., the bill was passed to be engrossed, in concurrence, with the amendment [For text of Senate amendment, printed as amended, see Senate, No. 2406].**

**Sent to the House for concurrence in the amendment.**

*Order Adopted.*

Ms. Spilka offered the following order, to wit:

*Ordered*, That by the authority of article IV of section II of chapter I of the Constitution, the Senate declares that, by reason of the resignation of Anne M. Gobi as senator from the Worcester and Hampshire district, the office of senator from the Worcester and Hampshire district is vacant. By the authority of article XXIV of the Amendments to the Constitution, the Senate directs the president of the Senate to issue a precept setting forth November 7, 2023, as the day for holding an election to fill the vacancy in the Worcester and Hampshire district, city of Gardner, the city of Worcester, Ward 7 Precincts 2, 4, 5, 6, Ward 9 Precincts 3, and 4, and the towns of Barre, Brookfield, East Brookfield, Hardwick, Holden, Hubbardston, Leicester, New Braintree, North Brookfield, Oakham, Paxton, Phillipston, Princeton, Rutland, Spencer, Sterling, Templeton, West Brookfield and Westminster in the county of Worcester; and the town of Ware in the county of Hampshire.

Precepts,-- Worcester and Hampshire district.

**There being no objection, the rules were suspended, on motion of Mr. Payano, and the order (Senate, No. 2404) was considered forthwith and adopted.**

*Order Adopted.*

On motion of Mr. Brady,--

*Ordered*, That, when the Senate adjourns today, it adjourn to meet again on Tuesday next at eleven o'clock A.M., and that the Clerk be directed to dispense with the printing of a calendar.

Time of meeting.

On motion of Ms. Moran, at seven minutes past nine o'clock P.M., the Senate adjourned to meet again on Tuesday next at eleven o'clock A.M.