HOUSE DOCKET, NO. 2944 FILED ON: 1/21/2011

HOUSE . . . . . No. 2520

The Commonwealth of Massachusetts

PRESENTED BY:

Randy Hunt

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying:

An Act relative to creating a commission to study the feasibility of simplifying the personal income tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Randy Hunt	*5th Barnstable*
Bruce E. Tarr	☐ *[District]* ☐
Steven S. Howitt	*4th Bristol*
Donald F. Humason, Jr.	*4th Hampden*
Bradley H. Jones, Jr.	*20th Middlesex*
Steven L. Levy	*4th Middlesex*
Elizabeth A. Poirier	*14th Bristol*
Cleon H. Turner	*1st Barnstable*

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HOUSE . . . . . No. 2520

By Mr. Hunt of Sandwich, a petition (accompanied by bill, House, No. 2520) of Randy Hunt and others for an investigation by a special commission (including members of the General Court) of the feasibility of simplifying the personal income tax laws. Revenue.

The Commonwealth of Massachusetts

An Act relative to creating a commission to study the feasibility of simplifying the personal income tax.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. There shall be a special commission to study the feasibility of simplifying the personal income tax laws of the Commonwealth. The commission shall consist of the commissioner of administration, or his designee; the commissioner of revenue, or his designee; the senate and house chairs of the joint committee on revenue, or their respective designees; the senate and house minority leaders, or their respective designees; 3 individuals appointed by the governor; provided, 1 shall be a tax attorney, 1 shall be a certified public accountant, and 1 shall be the head of a non-profit public policy institution; 3 individuals appointed by the president of the senate; provided, 1 shall be a tax attorney, 1 shall be a certified public accountant, and 1 shall be the head of a non-profit public policy institution; 3 individuals appointed by the speaker of the house; provided, 1 shall be a tax attorney, 1 shall be a certified public accountant, and 1 shall be the head of a non-profit public policy institution. The commission shall make a comprehensive study of the feasibility of simplifying the personal income tax laws of the Commonwealth; provided, the study will address the impact of establishing a new formula to calculate the personal income tax; provided, the personal income tax, for purposes of the study, shall equal a percentage of federal taxable income; provided, the new formula shall have a minimal effect on tax revenue. The study shall include, but not be limited to, determining if the new formula calculating personal income tax shall be applicable to all taxpayers; determining if the new formula shall have any effect in mitigating fraud, waste, and abuse by taxpayers; and, determining if the new formula shall mitigate audit activity as conducted by the department of revenue. The commission shall convene its first official meeting not later than August 1, 2011.The commission shall prepare a report of the findings and recommendations together with recommendations for legislation to implement those recommendations by filing the same with the clerks of the senate and house not later than July 31, 2012.