

HOUSE No. 4244

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, February 22, 2018.

The committee on Revenue to whom were referred the message from His Excellency the Governor recommending legislation relative to establishing a sales tax holiday in 2017 (House, No. 3871); so much of the recommendations of the Inspector General (House, No. 11) as relates to tax return (House, No. 15); the petition (accompanied by bill, House, No. 1466) of James Arciero, George A. Sanders and Rady Mom relative to increasing property tax exemptions for disabled veterans; the joint petition (accompanied by bill, House, No. 1467) of Cory Atkins and others for legislation to repeal certain tax exemptions for aircraft; the petition (accompanied by bill, House, No. 1470) of Bruce J. Ayers and James M. Murphy relative to providing a tax deduction of health insurance payments from gross income for self-employed individuals; the petition (accompanied by bill, House, No. 1471) of Bruce J. Ayers relative to providing tax processing and filing assistance for certain disabled veterans; the petition (accompanied by bill, House, No. 1472) of Bruce J. Ayers and Alice Hanlon Peisch for legislation to exempt small charities from the tax on raffle proceeds; the petition (accompanied by bill, House,

No. 1473) of Bruce J. Ayers and others relative to providing an income tax credit for families caring for relatives at home who are elderly or totally disabled with Alzheimer's disease; the petition (accompanied by bill, House, No. 1474) of Bruce J. Ayers relative to certain sales tax exemptions for veterans' organizations; the petition (accompanied by bill, House, No. 1475) of Bruce J. Ayers and James M. Murphy relative to providing property tax relief for small business owners; the petition (accompanied by bill, House, No. 1476) of Bruce J. Ayers and others that certain fraternal organizations be exempt from the tax on the sale of alcoholic beverages; the petition (accompanied by bill, House, No. 1477) of F. Jay Barrows and others for legislation to provide an income tax credit for expenditures for the design, construction, repair or replacement of failed cesspool or septic systems; the petition (accompanied by bill, House, No. 1479) of Nicholas A. Boldyga and Donald F. Humason, Jr., for legislation to reduce the sales tax and limit the compensation of certain public employees; the petition (accompanied by bill, House, No. 1481) of Kate D. Campanale, Peter J. Durant and Shaunna L. O'Connell relative to the minimum corporate tax; the petition (accompanied by bill, House, No. 1483) of James M. Cantwell and Josh S. Cutler relative to transferring funds to the Commonwealth Stabilization Fund; the petition (accompanied by bill, House, No. 1484) of James M. Cantwell and others relative to repealing the sales tax on the sale of boats built or rebuilt in the Commonwealth; the petition (accompanied by bill, House, No. 1485) of James M. Cantwell and others for an investigation by the joint committee on Economic Development and Emerging Technologies relative to establishing a tax credit program for the development of new markets in the Commonwealth; the petition (accompanied by bill, House, No. 1486) of James M. Cantwell and others relative to the recovery of legal fees incurred by municipalities on property in foreclosure; the petition (accompanied by bill, House, No. 1488) of Tackey Chan for legislation to provide an income tax credit for child care expenses; the petition (accompanied by bill, House, No. 1489) of Tackey Chan for legislation relative to the senior circuit breaker tax credit; the petition (accompanied by bill, House, No. 1490) of Tackey Chan, Bruce E. Tarr and David M. Rogers for legislation to create the harbors and inland waters maintenance fund from portions of the fuel excise tax and fees assessed by the Department of Conservation and Recreation; the petition (accompanied by bill, House, No. 1491) of Tackey Chan relative to the expiration date of the film tax credit; the petition (accompanied by bill, House, No. 1493) of Brendan P. Crighton and others relative to the tax increment financing

program; the petition (accompanied by bill, House, No. 1494) of Brendan P. Crighton and others relative to benefits received by cities and towns prior to foreclosure of the rights of redemption under a tax title or taking; the petition (accompanied by bill, House, No. 1495) of Brendan P. Crighton and others relative to the collection of personal property taxes; the petition (accompanied by bill, House, No. 1496) of Thomas F. Egan relative to the exemption of certain private pension income from taxation; the petition (accompanied by bill, House, No. 1500) of Josh S. Cutler and others relative to tax abatements for disabled veterans; the petition (accompanied by bill, House, No. 1501) of Josh S. Cutler and others relative to closing off-shore tax haven loopholes; the petition (accompanied by bill, House, No. 1502) of Raymond Chang and Jason M. Lewis relative to the excise tax exemption for motor vehicles purchased for the use of a disabled individual; the petition (accompanied by bill, House, No. 1503) of Marjorie C. Decker, Sal N. DiDomenico and James R. Miceli for legislation to provide certain tax incentives for the establishment of a robotics center in the Commonwealth; the petition (accompanied by bill, House, No. 1506) of Geoff Diehl and David F. DeCoste relative to income tax return options; the petition (accompanied by bill, House, No. 1507) of Daniel M. Donahue and others relative to income tax credits for the design and manufacture of video games; the petition (accompanied by bill, House, No. 1508) of Daniel M. Donahue and others that the Department of Revenue be directed to prepare a feasibility study relative to creating a tax incentive program for new business growth; the petition (accompanied by bill, House, No. 1509) of Daniel M. Donahue and others for legislation to establish a credit for child care service expenses; the petition (accompanied by bill, House, No. 1511) of James J. Dwyer, James M. Cantwell and Bruce E. Tarr for legislation to direct the Commissioner of the Department of Revenue to annually designate a sales tax holiday; the petition (accompanied by bill, House, No. 1512) of Paul K. Frost and others for legislation to provide a certain income tax exemption for elderly persons; the petition (accompanied by bill, House, No. 1513) of Paul K. Frost and Kevin J. Kuros for legislation to provide for a tax deduction for certain home heating costs; the petition (accompanied by bill, House, No. 1514) of Paul K. Frost for legislation to require the Department of Revenue to study revenue losses incurred by establishing income tax deductions in gaming facilities; the petition (accompanied by bill, House, No. 1515) of Paul K. Frost, Kevin J. Kuros and Timothy R. Whelan relative to home health care and hospice tax deductions; the petition (accompanied by bill, House, No. 1517) of

William C. Galvin relative to the dates established for the mailing of property tax bills; the petition (accompanied by bill, House, No. 1518) of Colleen M. Garry for legislation to increase certain real estate tax exemptions; the petition (accompanied by bill, House, No. 1519) of Colleen M. Garry relative to tax credits for persons caring for elderly relatives at home; the petition (accompanied by bill, House, No. 1520) of Colleen M. Garry relative to an income tax deduction for certain school expenses; the petition (accompanied by bill, House, No. 1521) of Colleen M. Garry relative to income tax exemptions for certain survivors of acts of terrorism; the petition (accompanied by bill, House, No. 1522) of Colleen M. Garry relative to the value of motor vehicles for the calculation of motor vehicle excise taxes; the petition (accompanied by bill, House, No. 1523) of Colleen M. Garry relative to making assisted living programs eligible for tax increment financing and allowing municipalities to provide flexible targeted incentives; the petition (accompanied by bill, House, No. 1525) of Kenneth I. Gordon relative to repealing property tax exemptions for certain lessees of Massachusetts Port Authority property; the petition (accompanied by bill, House, No. 1526) of Kenneth I. Gordon relative to the rate of interest applied to judgements for tax abatements on personal property; the petition (accompanied by bill, House, No. 1527) of Danielle W. Gregoire and Kay Khan that tobacco tax revenues be used to reduce tobacco use; the petition (accompanied by bill, House, No. 1528) of Stephan Hay for legislation to dedicate a certain percentage of the sales tax for early education providers; the petition (accompanied by bill, House, No. 1529) of Jonathan Hecht and Mike Connolly relative to the taxation of unearned income; the petition (accompanied by bill, House, No. 1530) of Paul R. Heroux, Michael D. Brady and Carlos Gonzalez relative to requiring that certain motor vehicle surcharges and court costs be used for firefighter salaries; the petition (accompanied by bill, House, No. 1531) of Paul R. Heroux for legislation to exempt farmers' markets from certain property taxes; the petition (accompanied by bill, House, No. 1532) of Bradford R. Hill, Timothy R. Whelan and F. Jay Barrows for legislation to provide an income tax deduction for donations to charitable institutions; the petition (accompanied by bill, House, No. 1533) of Bradford R. Hill and Bruce E. Tarr relative to the property tax deferral program; the petition (accompanied by bill, House, No. 1534) of Kevin G. Honan and others relative to state income tax credit for renting unsubsidized properties at below market rents; the joint petition (accompanied by bill, House, No. 1536) of Kevin G. Honan, Linda Dorcena Forry and others relative to low-income housing tax credits; the

petition (accompanied by bill, House, No. 1538) of Steven S. Howitt and F. Jay Barrows for legislation to establish a senior citizen volunteer property tax reduction; the petition (accompanied by bill, House, No. 1540) of Randy Hunt and others for legislation to promote energy efficiency by exempting certain equipment from the sales tax and exempting certain public construction projects from labor laws; the petition (accompanied by bill, House, No. 1542) of Bradley H. Jones, Jr., and others relative to a corporate minimum tax exemption; the petition (accompanied by bill, House, No. 1543) of Bradley H. Jones, Jr., and others relative to exempting municipalities from the gas tax; the petition (accompanied by bill, House, No. 1544) of Bradley H. Jones, Jr., and others for legislation to establish an annual sales tax holiday; the petition (accompanied by bill, House, No. 1547) of Bradley H. Jones, Jr., and others relative to limitations on expenditures and revenues; the petition (accompanied by bill, House, No. 1548) of Bradley H. Jones, Jr., and others relative to providing sales tax holidays, so-called, on the dates of August 12 and 13, 2017; the petition (accompanied by bill, House, No. 1549) of Bradley H. Jones, Jr., and others relative to providing sales tax holidays, so-called, on the dates of August 11 and 12, 2018; the petition (accompanied by bill, House, No. 1551) of Bradley H. Jones, Jr., and others for legislation to require a two-thirds vote of the Senate and House of Representatives prior to making appropriations from the Stabilization Fund; the petition (accompanied by bill, House, No. 1552) of Bradley H. Jones, Jr., and others relative to the reduction of certain sales and use taxes; the petition (accompanied by bill, House, No. 1553) of Bradley H. Jones, Jr., and others relative to the establishment of a tax amnesty program; the petition (accompanied by bill, House, No. 1554) of Louis L. Kafka that cities and towns be authorized to create local rules and procedures allowing persons over the age of 60 to volunteer to provide services in exchange for a reduction in property tax obligations; the petition (accompanied by bill, House, No. 1555) of Louis L. Kafka for legislation to authorize the Commissioner of the Department of Revenue to correct certain assessment errors; the petition (accompanied by bill, House, No. 1556) of Jay R. Kaufman and others relative to tax return filing deadlines for business corporations; the petition (accompanied by bill, House, No. 1559) of Kay Khan and others relative to establishing a substance abuse health protection fund with collections from the sale of certain alcoholic beverages; the petition (accompanied by bill, House, No. 1560) of Kay Khan, Elizabeth A. Malia and Denise Provost for legislation to increase the excise tax on alcoholic beverages; the petition

(accompanied by bill, House, No. 1561) of Kay Khan and others for legislation to create a program to reduce childhood obesity by assessing a tax on soft drinks; the petition (accompanied by bill, House, No. 1563) of Robert M. Koczera and Jeffrey N. Roy relative to charges associated with condominiums in tax title; the petition (accompanied by bill, House, No. 1564) of Stephen Kulik and others relative to the taxation of condominiums; the petition (accompanied by bill, House, No. 1565) of Stephen Kulik and others relative to payments in lieu of taxation by organizations exempt from the property tax; the petition (accompanied by bill, House, No. 1567) of Kevin J. Kuros and others for legislation to eliminate the corporate minimum tax; the petition (accompanied by bill, House, No. 1568) of Jack Lewis, Natalie Higgins and Juana Matias for legislation to provide an exemption from the motor vehicle excise tax for certain persons 65 years of age or older; the petition (accompanied by bill, House, No. 1569) of David Paul Linsky and Michelle M. DuBois for legislation to exempt the pensions of certain veterans from the income tax laws of the Commonwealth; the petition (accompanied by bill, House, No. 1570) of David Paul Linsky, James R. Miceli and Chris Walsh relative to the classification of real property for purposes of taxation; the petition (accompanied by bill, House, No. 1571) of David Paul Linsky and Peter J. Durant for legislation to extend the property tax exemption to surviving spouses of blind persons; the petition (accompanied by bill, House, No. 1572) of David Paul Linsky relative to the taxation of commercial uses in common areas of condominium complexes; the petition (accompanied by bill, House, No. 1573) of David Paul Linsky and Paul McMurtry relative to the property tax classification of small businesses; the petition (accompanied by bill, House, No. 1574) of David Paul Linsky, Alice Hanlon Peisch and others for legislation to create an income tax deduction for municipal and school fees; the petition (accompanied by bill, House, No. 1575) of Jay D. Livingstone, Daniel J. Ryan and Daniel J. Hunt relative to real estate tax assessment administration; the petition (accompanied by bill, House, No. 1576) of Marc T. Lombardo, Thomas M. Stanley and others for legislation to exempt municipalities from the gas tax; the petition (accompanied by bill, House, No. 1577) of Marc T. Lombardo and others relative to reducing the income tax to five percent; the petition (accompanied by bill, House, No. 1578) of Marc T. Lombardo, Shaunna L. O'Connell and others for legislation to lower the sales tax to five percent; the petition (accompanied by bill, House, No. 1579) of Paul W. Mark and others relative to employer student loan contribution tax deductions; the joint petition (accompanied by bill,

House, No. 1581) of Joseph D. McKenna, Ryan C. Fattman and others for legislation to ensure that state payments in lieu of taxes (PILOT) to cities and towns not be less than the previous fiscal year; the petition (accompanied by bill, House, No. 1582) of Paul McMurtry and others relative to establishing a college tuition income tax deduction; the petition (accompanied by bill, House, No. 1583) of Paul McMurtry and others relative to establishing a tax deduction for donations to public colleges and universities; the petition (accompanied by bill, House, No. 1584) of Paul McMurtry and others for legislation to prohibit the conducting of tax audits or compliance activity regarding certain taxpayers 80 years of age or older; the petition (accompanied by bill, House, No. 1585) of Paul McMurtry, Richard J. Ross and Bruce E. Tarr for the creation of a sales tax holiday for the month of August of each year for certain nonbusiness sales at retail of mobile electronic devices; the petition (accompanied by bill, House, No. 1586) of Paul McMurtry and others relative to taxation of school supplies purchased by certain educators; the petition (accompanied by bill, House, No. 1587) of Paul McMurtry and Richard J. Ross relative to taxation on sales of living trees used in commercial and residential landscapes; the petition (accompanied by bill, House, No. 1588) of Paul McMurtry and others relative to motion pictures filmed in the Commonwealth; the petition (accompanied by bill, House, No. 1589) of David K. Muradian, Jr., and others for legislation to provide an income tax deduction for purchases of gun safes; the petition (accompanied by bill, House, No. 1590) of David K. Muradian, Jr., and others relative to sales tax exemptions for gun safes and trigger locks; the petition (accompanied by bill, House, No. 1591) of David K. Muradian, Jr., and others for legislation to provide for an oil tank removal tax credit for residents in manufactured housing communities; the petition (accompanied by bill, House, No. 1592) of David K. Muradian, Jr., and others relative to the sales tax exemption on personal safety devices; the petition (accompanied by bill, House, No. 1593) of Mathew Muratore and others relative to providing for an exemption from the motor vehicle excise tax for certain armed forces medal recipients; the petition (accompanied by bill, House, No. 1594) of James M. Murphy and Paul McMurtry relative to the sales and use tax exemption for clothing; the petition (accompanied by bill, House, No. 1595) of James M. Murphy and Paul McMurtry for legislation to declare a sales tax holiday for the dates of August 18, 2018 and August 19, 2018; the petition (accompanied by bill, House, No. 1596) of James M. Murphy and Paul McMurtry for legislation to declare a sales tax holiday on August 19, 2017 and August 20, 2017 upon nonbusiness sales

at retail of tangible personal property; the petition (accompanied by bill, House, No. 1597) of James M. Murphy, Bruce J. Ayers and Patrick M. O'Connor for legislation to reduce the property tax liability for grandparents raising grandchildren; the petition (accompanied by bill, House, No. 1598) of James M. Murphy relative to tax appellate fee reimbursement; the petition (accompanied by bill, House, No. 1599) of Shaunna L. O'Connell, Geoff Diehl and others for legislation to require a one-year waiting period after passage of an act creating new taxes for said taxes to become effective; the joint petition (accompanied by bill, House, No. 1600) of Shaunna L. O'Connell, Ryan C. Fattman and others for legislation to exempt certain inventory from taxation; the petition (accompanied by bill, House, No. 1601) of Keiko M. Orrall and others relative to tax return filing deadlines for business corporations; the petition (accompanied by bill, House, No. 1605) of Elizabeth A. Poirier and Mathew Muratore relative to real estate tax exemptions for recipients of the Air Force Cross or Presidential Unit Citation; the petition (accompanied by bill, House, No. 1607) of Elizabeth A. Poirier and Mathew Muratore relative to excise tax exemptions; the petition (accompanied by bill, House, No. 1608) of Elizabeth A. Poirier, Susan Williams Gifford and Mathew Muratore for legislation to exempt farmers' markets from certain property taxes; the petition (accompanied by bill, House, No. 1609) of Elizabeth A. Poirier, Michelle M. DuBois and Mathew Muratore relative to the interest paid to taxpayers on tax abatements; the petition (accompanied by bill, House, No. 1610) of Elizabeth A. Poirier and Mathew Muratore relative to municipal option tax abatements for contaminated real property; the petition (accompanied by bill, House, No. 1611) of Elizabeth A. Poirier and Mathew Muratore relative to the corporate excise tax; the petition (accompanied by bill, House, No. 1612) of Elizabeth A. Poirier, F. Jay Barrows and Mathew Muratore relative to the refunding of sales taxes on certain purchases; the petition (accompanied by bill, House, No. 1613) of Elizabeth A. Poirier and others relative to taxes generated by charitable raffles and bazaars; the petition (accompanied by bill, House, No. 1616) of Elizabeth A. Poirier relative to the tax administrative laws of the Commonwealth; the petition (accompanied by bill, House, No. 1617) of Denise Provost and others for the imposition of a tax on certain private institutions of higher learning for the purpose of establishing a separate fund to be known as the educational opportunity for all trust fund; the petition (accompanied by bill, House, No. 1618) of Denise Provost and others relative to reducing the income tax rate; the petition (accompanied by bill, House, No. 1620) of John H.

Rogers relative to establishing a one-time capital expenditure fund with capital gains revenue; the petition (accompanied by bill, House, No. 1621) of John H. Rogers and Angelo M. Scaccia relative to the commitment of a certain percentage of revenue to the stabilization fund; the petition (accompanied by bill, House, No. 1622) of John H. Rogers and others for legislation to create an income tax credit for qualified tuition and fees for higher education; the petition (accompanied by bill, House, No. 1624) of Jeffrey N. Roy and others relative to providing a tax credit for manufacturing employees training; the petition (accompanied by bill, House, No. 1625) of Daniel J. Ryan, Mayor Martin J. Walsh and Daniel J. Hunt relative to the taxation of public land used for commercial use on Massachusetts Port Authority property; the petition (accompanied by bill, House, No. 1628) of John W. Scibak and others for legislation to provide an income tax credit for the purchase of hearing aids; the petition (accompanied by bill, House, No. 1630) of Todd M. Smola and others for legislation to exempt certain disabled service-connected veterans from payment of the motor vehicle excise tax; the petition (accompanied by bill, House, No. 1631) of Todd M. Smola, Timothy R. Whelan and Donald R. Berthiaume, Jr., for legislation to establish a property tax exemption for members of the National Guard; the petition (accompanied by bill, House, No. 1632) of Todd M. Smola and Anne M. Gobi that certain monies paid by the State of Connecticut for reimbursement of tax losses be distributed to the towns of Brimfield, Charlton, Holland, Southbridge, Sturbridge, Dudley and Oxford; the petition (accompanied by resolve, House, No. 1633) of Thomas M. Stanley and others relative to studying the loss of revenue in the fishing industry of the Commonwealth; the petition (accompanied by bill, House, No. 1635) of William M. Straus relative to taxation for certain land subject to conservation restrictions; the petition (accompanied by bill, House, No. 1637) of John C. Velis relative to local aid funding; the petition (accompanied by bill, House, No. 1638) of RoseLee Vincent for legislation to provide property tax relief for certain caregivers providing assistance for spouses or dependents; the petition (accompanied by bill, House, No. 1639) of Chris Walsh and Jason M. Lewis relative to providing reimbursements to towns for nonprofits exempt from property taxes; the petition (accompanied by bill, House, No. 1641) of Chris Walsh and others relative to establishing a tax incentive for small property improvements; the petition (accompanied by bill, House, No. 1642) of Chris Walsh and others relative to income tax deductions for certain artistic contributions; the petition (accompanied by bill, House, No. 2585) of James Arciero and Michelle M. DuBois for legislation to

establish an excise tax credit for the use of alternative fuels for heavy duty and medium duty vehicles; the petition (accompanied by bill, House, No. 2588) of Steven Keleti and others relative to tax treatment of housing expenses; the petition (accompanied by bill, House, No. 2590) of Ann-Margaret Ferrante and others for legislation to establish an artist workspace tax credit; the petition (accompanied by bill, House, No. 2591) of Ann-Margaret Ferrante and others for legislation to establish a tax exemption for artisan products sold in cultural districts; the petition (accompanied by bill, House, No. 2594) of Sean Garballey and others relative to the sale of tax-exempt property sold by religious and charitable organizations; the petition (accompanied by bill, House, No. 2595) of Sean Garballey for legislation to establish a water infrastructure transaction surcharge on real estate sales; the petition (accompanied by bill, House, No. 2596) of Colleen M. Garry for an investigation by a special commission (including members of the General Court) to study establishing a payment in lieu of taxes mechanism for municipalities in which group homes are located; the petition (accompanied by bill, House, No. 2597) of Thomas A. Golden, Jr., and others for an investigation by a special commission (including members of the General Court) relative to funding the construction of public safety buildings through the sales tax; the petition (accompanied by bill, House, No. 2598) of Thomas A. Golden, Jr., and others relative to providing tax incentives for small scale commercial development in gateway municipalities; the petition (accompanied by bill, House, No. 2599) of Thomas A. Golden, Jr., and others for an investigation by a special commission (including members of the General Court) relative to proposals to incentivize and authorize the University of Massachusetts at Lowell to provide business growth services to certain companies; the petition (accompanied by bill, House, No. 2601) of Sheila C. Harrington relative to the taxation of private pensions and government pensions; the petition (accompanied by bill, House, No. 2603) of Kate Hogan and others relative to a sales tax exemption for the sale of used books and other items sold by libraries for fundraising purposes; the petition (accompanied by bill, House, No. 2604) of Bradley H. Jones, Jr., and others relative to the calculation of the inventory tax on certain corporations; the petition (accompanied by bill, House, No. 2605) of Bradley H. Jones, Jr., and others for legislation to require a waiting period for the implementation of new taxes; the petition (accompanied by bill, House, No. 2606) of Bradley H. Jones, Jr., and others relative to the rate of taxation on income; the petition (accompanied by bill, House, No. 2609) of Bradley H. Jones, Jr., and others relative to the taxation and calculation

of the net income of certain business corporations; the petition (accompanied by bill, House, No. 2612) of Peter V. Kocot and others relative to providing tax incentives for the installation of fire sprinklers; the petition (accompanied by bill, House, No. 2613) of Peter V. Kocot, Carlos Gonzalez and Donald F. Humason, Jr., relative to the taxation of farm machinery; the petition (accompanied by bill, House, No. 2619) of James J. Lyons, Jr., Shaunna L. O'Connell and others for legislation to reduce the income tax to five percent; the petition (accompanied by bill, House, No. 2620) of James J. Lyons, Jr., Shaunna L. O'Connell and others for legislation to reduce the sales tax to five percent; the petition (accompanied by bill, House, No. 2621) of James J. Lyons, Jr., relative to reduction of the income tax; the petition (accompanied by bill, House, No. 2622) of James J. Lyons, Jr., and others relative to a taxpayer exemption for adopted children; the petition (accompanied by bill, House, No. 2624) of Paul McMurtry and others for legislation to reduce the interest rate on overdue property tax bills to two percent annually; the petition (accompanied by bill, House, No. 2625) of Paul McMurtry and others for legislation to authorize cities and towns to implement a system for the partial payment of property taxes and the charging of interest only on the unpaid balance; the petition (accompanied by bill, House, No. 2626) of Aaron Michlewitz and Joseph A. Boncore for legislation to provide certain tax credits for charitable donation of apparently wholesome food; the petition (accompanied by bill, House, No. 2627) of Michael J. Moran that the Massachusetts Port Authority be authorized to tax and impose additional regulations on transportation network companies; the petition (accompanied by bill, House, No. 2629) of Michael J. Moran, Carlos Gonzalez and Michelle M. DuBois relative to establishing a sales tax exemption on Earth Day for purchases of "Energy Star" products, so-called, and hybrid motor vehicles; the petition (accompanied by bill, House, No. 2630) of Mathew Muratore and others relative to long term care insurance tax credits; the petition (accompanied by bill, House, No. 2633) of James J. O'Day and others relative to the taxation of the sale of active opioids; the petition (accompanied by bill, House, No. 2634) of Sarah K. Peake, Timothy R. Whelan and Julian Cyr (by vote of the town) relative to the application of the local option room occupancy excise tax in the town of Brewster; the joint petition (accompanied by bill, House, No. 2636) of Sarah K. Peake and Julian Cyr (by vote of the town); the joint petition (accompanied by bill, House, No. 2637) of Sarah K. Peake and Julian Cyr (by vote of the town) that the town of Provincetown be authorized to impose a room occupancy excise tax on vacation rental

properties in said town; the joint petition (accompanied by bill, House, No. 2640) of Sarah K. Peake and Julian Cyr (by vote of the town) relative to seasonal rental properties in the town of Truro; the joint petition (accompanied by bill, House, No. 2641) of Sarah K. Peake and Julian Cyr (by vote of the town) that the town of Wellfleet be authorized to establish a room occupancy tax on vacation rentals; the petition (accompanied by bill, House, No. 2643) of Sarah K. Peake and Julian Cyr relative to room rental rates under the room occupancy excise tax law; the petition (accompanied by bill, House, No. 2644) of Sarah K. Peake and others for legislation to establish a special events marketing program within the Office of Travel and Tourism funded by additional assessments on meals and room occupancy taxes; the petition (accompanied by bill, House, No. 2646) of Alice Hanlon Peisch to extend net operating losses to banks and utilities for the purpose of taxation; the petition (accompanied by bill, House, No. 2647) of Alice Hanlon Peisch for legislation to authorize the Commissioner of the Department of Revenue to disallow the asserted tax consequences of certain transactions; the petition (accompanied by bill, House, No. 2648) of Alice Hanlon Peisch and Rady Mom relative to tax withholding for individual retirement accounts; the petition (accompanied by bill, House, No. 2649) of Alice Hanlon Peisch, Rady Mom and RoseLee Vincent relative to property tax relief for elderly persons; the petition (accompanied by bill, House, No. 2650) of Alan Silvia, Carole A. Fiola and Paul A. Schmid, III relative to taxation of certain solar or wind powered energy systems; the petition (accompanied by bill, House, No. 2652) of Frank I. Smizik and Michael J. Moran relative to the revenues and expenditures of Norfolk County; the petition (accompanied by bill, House, No. 2653) of Theodore C. Speliotis relative to promoting small business competitiveness by reducing the tax on certain sales totaling one thousand dollars or greater; the petition (accompanied by bill, House, No. 2655) of William M. Straus and Keiko M. Orrall for legislation to exempt portions of cranberry bogs set aside for renewable energy purposes from certain taxes; the petition (accompanied by bill, House, No. 3304) of Donald R. Berthiaume, Jr., and others relative to income tax exemptions for active duty members of the armed forces; the petition (accompanied by bill, House, No. 3307) of Antonio F. D. Cabral for legislation to establish a historic building fire prevention tax credit; the petition (accompanied by bill, House, No. 3308) of Antonio F. D. Cabral and others relative to higher education student loan tax deductions; the petition (accompanied by bill, House, No. 3311) of Nick Collins, Paul McMurtry and others for legislation to establish a live theater tax credit; the petition (accompanied

by bill, House, No. 3312) of Josh S. Cutler and Paul R. Heroux relative to taxable income after the short sale of mortgaged property; the petition (accompanied by bill, House, No. 3313) of Marjorie C. Decker and others relative to the assessed valuation of real property; the petition (accompanied by bill, House, No. 3314) of Marjorie C. Decker and others relative to the cigarette excise tax; the petition (accompanied by bill, House, No. 3315) of Liane Allen relative to excise taxes on certain motor vehicles registered in the Commonwealth; the joint petition (accompanied by bill, House, No. 3316) of Diana DiZoglio, Kathleen O'Connor Ives and others for legislation to exempt sales of original art from the sales tax; the petition (accompanied by bill, House, No. 3317) of Shawn Dooley for legislation to authorize nonrefundable campaign contribution tax credits for contributions made to campaign committees of certain candidates for public offices; the petition (accompanied by bill, House, No. 3318) of Shawn Dooley and others relative to information included with municipal tax bills; the petition (accompanied by bill, House, No. 3320) of Paul R. Heroux and Natalie Higgins for legislation to expand the residential renewable energy tax credit to second homes; the petition (accompanied by bill, House, No. 3321) of Bradford R. Hill and others for legislation to provide tax credits for engaging in agricultural internships for qualified students for farm training; the petition (accompanied by bill, House, No. 3322) of Kate Hogan and others relative to the taxation of property owned by a privately owned/public use airport that is used for aviation; the petition (accompanied by bill, House, No. 3326) of Randy Hunt and others relative to corporate excise taxes for homeowners associations organized as corporations; the petition (accompanied by bill, House, No. 3328) of Hannah Kane and others relative to the state tax return filings for annuities; the petition (accompanied by bill, House, No. 3329) of Kay Khan and others for legislation to establish a tiered system of tax incentives to promote healthy alternatives to sugary drinks; the petition (accompanied by bill, House, No. 3331) of John J. Lawn, Jr. and others that noncollecting Internet vendors notify purchasers that sales or use taxes are due on nonexempt purchases; the petition (accompanied by bill, House, No. 3332) of Jack Lewis and others for legislation to create a local option property tax cap for low-income persons sixty-five years of age or older; the petition (accompanied by bill, House, No. 3333) of Jack Lewis, Natalie Higgins and Alan Silvia relative to motor vehicle excise tax exemptions for certain low-income veterans; the petition (accompanied by bill, House, No. 3335) of John J. Mahoney and Daniel M. Donahue relative to tax credits for digital media products; the petition (accompanied

by bill, House, No. 3336) of John J. Mahoney and others relative to the process for collecting delinquent property taxes; the petition (accompanied by bill, House, No. 3340) of Aaron Michlewitz for legislation to exempt residents of the cities of Boston and Cambridge from paying the additional surcharge on vehicle rentals contracted in said cities; the petition (accompanied by bill, House, No. 3341) of Frank A. Moran and Juana Matias for legislation to provide a sales tax exemption for communities within ten miles of the New Hampshire border; the petition (accompanied by bill, House, No. 3343) of Angelo M. Scaccia for legislation to clarify the limited exemption from taxation of certain facilities for the treatment of committed mentally ill persons; the petition (accompanied by bill, House, No. 3344) of Angelo M. Scaccia relative to the film tax credit; the petition (accompanied by bill, House, No. 3345) of Angelo M. Scaccia relative to taxable income from contributory annuity, pension, endowment or retirement funds; the petition (accompanied by bill, House, No. 3346) of Angelo M. Scaccia relative to film tax credit transferability; the petition (accompanied by bill, House, No. 3347) of Angelo M. Scaccia relative to certain tax exemptions for motion picture productions; the petition (accompanied by bill, House, No. 3348) of Paul A. Schmid, III and others for legislation to provide a tax deduction for charitable donations of food by farmers; the petition (accompanied by bill, House, No. 3349) of Paul A. Schmid, III and others for legislation to create a twenty-five percent personal income tax credit for the purchase and installation of plants and landscaping items intended to reduce water usage; the petition (accompanied by bill, House, No. 3351) of Paul A. Schmid, III and others relative to taxation on sales of artwork created by artisans; the petition (accompanied by bill, House, No. 3353) of John C. Velis, David F. DeCoste and Timothy R. Whelan relative to motor vehicle-related tax and fee exemptions for certain disabled veterans; the petition (subject to Joint Rule 12) of Aaron Vega and others relative to the excise imposed upon sales for capital investments to small businesses; the petition (accompanied by bill, House, No. 3522) of Bruce J. Ayers and John F. Keenan for legislation to establish a homestead exemption for disabled veterans; the petition (accompanied by bill, House, No. 3523) of Solomon Goldstein-Rose, Dylan Fernandes and Denise Provost for legislation to increase the rate of taxable income of interest and dividends and further regulating school funding; the petition (accompanied by bill, House, No. 3524) of John J. Mahoney, Daniel M. Donahue and Mary S. Keefe relative to excise on cigars and smoking tobacco; the petition (accompanied by bill, House, No. 3526) of David M. Nangle and others

relative to the real property tax exemptions of certain public and private institution of higher education and certain public charities; the petition (accompanied by bill, House, No. 3527) of Aaron Vega and others for legislation to provide for employer tax credits for the employment of individuals formerly incarcerated; the petition (accompanied by bill, House, No. 3622) of Marjorie C. Decker and others relative to disbursing electronic deposits of tax refunds; the petition (accompanied by bill, House, No. 3623) of Marjorie C. Decker and Chris Walsh for legislation to properly value real estate transactions for tax purposes; the petition (accompanied by bill, House, No. 3624) of Michelle M. DuBois relative to providing tax credits to certain employers that provide on-site child-care for employees; the petition (accompanied by bill, House, No. 3625) of Daniel J. Hunt and others relative to exempting certain veterans' organizations from state and local meals tax; the petition (accompanied by bill, House, No. 3779) of Joseph D. McKenna relative to the establishment of tax credits for the installation of home water filtration systems for certain homeowners; the petition (accompanied by bill, House, No. 3780) of Natalie Higgins and Jennifer L. Flanagan relative to requiring the commissioner of Revenue to provide written notice to certain establishments offering rooms and lodging within a municipality when said municipality has accepted the local room occupancy excise tax; the petition (accompanied by bill, House, No. 3792) of Dylan Fernandes (by vote of the town) that the town of Falmouth be authorized to impose a room occupancy tax on vacation and leisure accommodations; and the petition (accompanied by bill, House, No. 3919) of Dylan Fernandes relative to the establishment of first-time homebuyer savings accounts and providing for an income tax deduction for certain amounts contributed to such accounts, reports recommending the accompanying order (House, No. 4244) ought to be adopted.

For the committee,

JAY R. KAUFMAN.

The Commonwealth of Massachusetts



House of Representatives, February 22, 2018.

1 *Ordered,* That the committee on Revenue be authorized to sit during a recess of the
2 General Court to make an investigation and study of House documents numbered 15, 1466,
3 1467, 1470, 1471, 1472, 1473, 1474, 1475, 1476, 1477, 1479, 1481, 1483, 1484, 1485, 1486,
4 1488, 1489, 1490, 1491, 1493, 1494, 1495, 1496, 1500, 1501, 1502, 1503, 1506, 1507, 1508,
5 1509, 1511, 1512, 1513, 1514, 1515, 1517, 1518, 1519, 1520, 1521, 1522, 1523, 1525, 1526,
6 1527, 1528, 1529, 1530, 1531, 1532, 1533, 1534, 1536, 1538, 1540, 1542, 1543, 1544, 1547,
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11 1621, 1622, 1624, 1625, 1628, 1630, 1631, 1632, 1633, 1635, 1637, 1638, 1639, 1641, 1642,
12 2585, 2588, 2590, 2591, 2594, 2595, 2596, 2597, 2598, 2599, 2601, 2603, 2604, 2605, 2606,
13 2609, 2612, 2613, 2619, 2620, 2621, 2622, 2624, 2625, 2626, 2627, 2629, 2630, 2633, 2634,
14 2636, 2637, 2640, 2641, 2643, 2644, 2646, 2647, 2648, 2649, 2650, 2652, 2653, 2655, 3304,
15 3307, 3308, 3311, 3312, 3313, 3314, 3315, 3316, 3317, 3318, 3320, 3321, 3322, 3326, 3328,

16 3329, 3331, 3332, 3333, 3335, 3336, 3340, 3341, 3343, 3344, 3345, 3346, 3347, 3348, 3349,
17 3351, 3353, 3461, 3522, 3523, 3524, 3526, 3527, 3622, 3623, 3624, 3625, 3779, 3780, 3792,
18 3871 and 3919, relative to revenue matters.

19 Said committee shall report to the General Court the results of its investigation and study
20 and its recommendations, if any, together with drafts of legislation necessary to carry such
21 recommendations into effect, by filing the same with the Clerk of the House of Representatives
22 on or before December 31, 2018.