

**HOUSE . . . . . No. 2735**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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Resolve A Resolve related to the corporate tax code.

1           **Resolved**, That there shall be, in the Department of Revenue, a special corporate tax  
2 commission consisting of sixteen members, three of whom shall be appointed by the Speaker of  
3 the House, three of whom shall be appointed by the President of the Senate, and three of whom  
4 shall be appointed by the Commissioner of the Department of Revenue. The seven remaining  
5 members shall be appointed by the Governor of Massachusetts, with one member to represent  
6 each of the telecom, public utility, insurance, banking, and biotech industries, as well one  
7 member representing the Associated Industries of Massachusetts (AIM) and one member  
8 representing the interests of the general consumer. All members shall be appointed within three  
9 weeks of passage of this act. The members shall serve for a single term of two years without  
10 compensation, but shall receive their necessary expenses incurred in the discharge of their  
11 official duties. Upon the recall of an appointed member or a vacancy otherwise created in said  
12 positions, the successor for said position shall be appointed in the same manner as his  
13 predecessor.

14           Said commission shall conduct a study of the operation of all provisions of law relative to  
15 corporate taxes in the commonwealth and shall study the potential cost and benefits of provisions

16 of existing law and of proposed changes. Specifically, the commission is charged with  
17 researching and recommending ways in which the corporate tax code may be simplified or  
18 streamlined, and discovering where such simplification benefits the state and the business  
19 community.

20 Said commission shall submit a final report to the governor and to the general court on its  
21 activities and findings, including such recommended legislation as may be necessary to effect  
22 desirable changes in the corporate tax law and to promote a more efficient administration  
23 thereof, no later than 24 months from the passage of this act. It may at any time prepare and  
24 publish reports (a) for the information of legislators and the business community concerning  
25 benefits available and procedures to be followed and (b) to the public to promote more adequate  
26 understanding of the policies of the commonwealth. It may call upon any department, board,  
27 commission, or officer of the commonwealth or any subdivision thereof for such information as  
28 it may desire in the course of its duties. Having submitted its final report, the commission shall  
29 forthwith deliver to the joint committee on revenue any and all documents, reports, data,  
30 statistics, and any other information which it has collected. Having completed these tasks the  
31 commission is dissolved.