

**HOUSE . . . . . No. 2751**

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**The Commonwealth of Massachusetts**

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**In the Year Two Thousand Nine**  
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An Act establishing a special commission relative to the elimination of the property tax and increasing of the sales tax in the Commonwealth..

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

1           SECTION 1. A special commission is hereby established to investigate and study the  
2 fiscal impact of eliminating property tax and increasing the sales tax in the commonwealth. The  
3 investigation and study shall include, but not be limited to, examining the impact of property tax  
4 elimination on a city by city or town by town basis. The investigation and study shall also focus  
5 on how an increased sales tax in the commonwealth could proportionately balance this loss of  
6 revenue. The commission is directed to study the effects of this property tax elimination and  
7 increased sales tax.

8           The commission shall be appointed by the governor and shall consist of 10 members as  
9 follows: the house and senate chairmen of the joint committee on revenue who shall serve as co-  
10 chairs of the commission, the house and senate chairmen of the committees on ways and means,  
11 or their designees, the speaker of the house of representatives, or his designee, the president of  
12 the senate, or his designee, the state auditor, or his designee, the commissioner of the department  
13 of revenue, or his designee, a representative of the executive office of administration and finance

14 and a representative of the Massachusetts Taxpayers Foundation. The commission shall report to  
15 the general court the results of its study, together with drafts of legislation necessary to carry  
16 such recommendations into effect, by filing the same with the clerk of the House of  
17 Representatives on or before December 31, 2010.