

HOUSE No. 2752

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act [Title].

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

1 Resolved, That a special commission is hereby established to investigate and study the
2 benefits and process involved in providing tax relief for communities that host businesses or
3 organizations that are subject to meal or sales taxation under Chapter 62 of the General Laws.
4 Members of said commission shall equally represent both the Department of Revenue and the
5 Committee on taxation in the House and Senate. Said investigation and study shall include, but
6 not be limited to, an analysis of the procedure, benefits, costs, and viability involved in allotting
7 a portion of business sales and meals tax to be distributed back to the host community as a way
8 to assist communities with the costs associated with servicing said businesses and organizations.
9 Said commission shall report to the general court the results of its study, if any, together with
10 drafts of legislation necessary to carry such recommendations into effect, by filing the same with
11 the clerk of the House of Representatives on or before the first of December, two thousand and
12 ten.