

# HOUSE . . . . . No. 2769

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## The Commonwealth of Massachusetts

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In the Year Two Thousand Nine  
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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           SECTION 1. There shall be established a special commission to consist of four members  
2 of the senate, who shall be appointed by the president of the senate, four members of the house  
3 of representatives of the house, who shall be appointed by the speaker of the house of  
4 representatives, and seven persons to be appointed by the governor, one of whom shall be the  
5 secretary of administration and finance or his designee, and one of whom shall be the  
6 commissioner of the department of revenue or her designee, for the purpose of making an  
7 investigation and study to ascertain the yield of each tax and fee now levied by the state and to  
8 investigate any and all taxes that could be levied to provide state revenue and to advise which  
9 taxes or fees to keep, eliminate and/or add to provide the needed revenue for the State. All  
10 appointments to said commission shall be made within 30 days of the effective date hereof. The  
11 chairman of said commission shall be selected by the members thereof. Section 2A of chapter 4  
12 of the General Laws shall not apply to said commission. No member of said commission shall  
13 be found in violation of section 6, 7 or 23 of chapter 268A of the General Laws for conduct that  
14 involves his participation as a member of said commission, if he discloses any financial interest

described in said section 6 or 7 or other interest described in said section 23 to the state ethics commission in writing before his participation as a member of said commission. Seven members of the commission shall constitute a quorum and a majority of all members present and voting shall be required for any action voted by said commission including, but not limited to, voting on formal recommendations or proposed legislation.

SECTION 2. Said commission, as part of its review, analysis and study, in making such recommendations regarding the yield of each tax and fee now levied by the state, shall focus on and consider the following issues, proposals and impacts:

Determine the effectiveness of the current taxes and fees now levied by the state;

A review of other tax systems which may benefit the Commonwealth;

Consideration of the possible benefits, consequences and/or adverse impacts of eliminating or adding certain taxes and fees;

A review of the possible benefits, consequences and/or adverse impacts of modifying or eliminating any existing tax or fee system;

Recommendations regarding precisely how the addition, modification or elimination of any tax or fee system should be implemented;

Recommendations as to legislation needed to accomplish the addition modification or elimination of any tax or fee system;

Consideration of any other issues, studies, proposals or impacts that, in the judgment of the commission, may be relevant, pertinent or material to the study, analysis and review of said commission.

Said commission shall submit, not later than one year after the effective date hereof, a copy of a final report of its findings resulting from its study, review, analysis and consideration, including legislative recommendations, if any, to the clerks of the house of representatives and the senate, the governor, the president of the senate, the speaker of the house of representatives, the chairs of the house and senate committees on ways and means, the chairs of the joint committee on revenue. Any department, division, commission, public body, authority, board, bureau or agency of the commonwealth shall cooperate with the commission for the purpose of providing information or professional expertise and skill relevant to the mission of the commission.

SECTION 3. This statute shall expire 30 days after the filing of the final report of the commission.