

HOUSE No. 2905

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act requiring review of sales tax expenditures..

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. The General Laws are hereby amended by adding a new
2 subparagraph five to section six of chapter fourteen as follows:—Section 6(5). Shall file with the
3 joint Committee on Revenue on or before August 15th of 2010 and each August 15th thereafter,
4 a list of all tax expenditures which shall expire during that fiscal year in accordance with section
5 six A of chapter sixty-four H of the General Laws. Each annual filing shall include, for each
6 expiring tax expenditure, as estimate of the revenue lost and the number of taxpayers benefiting
7 from the tax expenditure, an evaluation of the benefit of the tax expenditure to the general public
8 and to the economy of the state, and such other information available to the commissioner which
9 shall aid the legislature to review and consider whether said tax expenditures should be re-
10 enacted, modified, or allowed to expire.

11 SECTION 2. The General Laws are hereby amended by adding the following as a new
12 section 6A of chapter 64H:—Section 6A. The tax expenditures as defined in section one of
13 chapter twenty-nine of the General Laws which are created by this chapter and which came into
14 effect subsequent to January one, nineteen hundred and seventy and before January one, nineteen

15 hundred and ninety-four, shall expire on January one, two thousand and ten. Notwithstanding
16 any other provision of law, any tax expenditure created by this chapter which becomes effective
17 after January one, nineteen hundred and ninety-five shall expire not later than the last day of the
18 fiscal year following the third anniversary of its effective date.