

HOUSE No. 3009

The Commonwealth of Massachusetts

PRESENTED BY:

Angelo M. Scaccia

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act requiring the review of tax expenditures.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Angelo M. Scaccia</i>	<i>14th Suffolk</i>	<i>1/21/2011</i>

HOUSE No. 3009

By Mr. Scaccia of Boston, a petition (accompanied by bill, House, No. 3009) of Angelo M. Scaccia for legislation to require the Department of Revenue to file certain tax information with the General Court. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2904 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

An Act requiring the review of 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. Section six of Chapter fourteen of the Massachusetts General Laws is
2 hereby amended by adding a new subparagraph five as follows:—

3 Section 6(5). Shall file with the clerks of the Senate and the House of Representatives, on
4 or before August 15th of each year, a list of all tax expenditures which shall expire during that
5 fiscal year in accordance with section seven of chapter sixty-two, section thirty-one G of chapter
6 sixty-three, and section six A of chapter sixty-four H of the general laws and any other
7 applicable provision of law. Each annual filing shall include, for each expiring tax expenditure,
8 the distribution of the benefit of the tax expenditure among taxpayers by income and the amount
9 of taxes paid, and in the case of corporations, by industry type, and such other information

10 available to the commissioner which shall aid the legislature to review and consider whether
11 said tax expenditures should be re-enacted, modified or allowed to expire.

12 SECTION 2. The General Laws are hereby amended by adding the following as a new
13 section 7 of chapter 62:—

14 Section 7. The statutory authority for those tax expenditures as defined in section one of
15 chapter 29 which are created by this chapter and were in effect on or before June 30, 1992 shall
16 expire on June 30, 2010. Notwithstanding any other provision of law, any tax expenditure
17 which is effective after June 30, 1992 shall expire not later than the last day of the fiscal year
18 following the third anniversary of its effective date.

19 SECTION 3. The General Laws are hereby amended by adding the following as a new
20 section 31G of chapter 63:—

21 Section 31G. The tax expenditures as defined in section one of chapter 29 which are
22 created by this chapter and were in effect on or before June 30, 1992 shall expire on June 30, 20
23 10. Notwithstanding any other provision of the law, any tax expenditure which is effective after
24 June 30, 1992 shall expire not later than the last day of the fiscal year following the third
25 anniversary of its effective date.

26 SECTION 4. The General Laws are hereby amended by adding the following as a new
27 section 6A of chapter 64H:—

28 Section 6A. The tax expenditures as defined in section one of chapter 29 which are
29 created by this chapter and were in effect on or before June 30, 1992 shall expire on June 30, 20
30 10. Notwithstanding any other provision of law, any tax expenditure which is effective after

31 June 30, 1992 shall expire not later than the last day of the fiscal year following the third
32 anniversary of its effective date.

33 SECTION 5. Section eighty-three of chapter sixty-two C is hereby amended by adding at
34 the end thereof the following:—

35 (o) Each taxpayer required to report under this section shall report the number of persons
36 employed by the taxpayer on the first day of the taxable year subject to the report and the number
37 of persons employed by the taxpayer on the last day of the taxable year subject to the report. For
38 all such employees, the taxpayer shall specify the number who are employed in Massachusetts
39 on the first and last days of the taxable year subject to the report.