HOUSE DOCKET, NO. 3393 FILED ON: 1/21/2011

HOUSE . . . . . No. 3016

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 review of sales tax expenditures.

PETITION OF:

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

HOUSE DOCKET, NO. 3393 FILED ON: 1/21/2011

HOUSE . . . . . No. 3016

By Mr. Scaccia of Boston, a petition (accompanied by bill, House, No. 3016) of Angelo M. Scaccia for legislation to provide for a review of sales tax expenditures by the General Court. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *2905* OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

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:

SECTION 1. The General Laws are hereby amended by adding a new subparagraph five to section six of chapter fourteen as follows:—

Section 6(5). Shall file with the joint Committee on Revenue on or before August 15th of 2012 and each August 15th thereafter, a list of all tax expenditures which shall expire during that fiscal year in accordance with section six A of chapter sixty-four H of the General Laws. Each annual filing shall include, for each expiring tax expenditure, as estimate of the revenue lost and the number of taxpayers benefiting from the tax expenditure, an evaluation of the benefit of the tax expenditure to the general public and to the economy of the state, and such other information available to the commissioner which shall aid the legislature to review and consider whether said tax expenditures should be re-enacted, modified, or allowed to expire.

SECTION 2. The General Laws are hereby amended by adding the following as a new section 6A of chapter 64H:—

Section 6A. The tax expenditures as defined in section one of chapter twenty-nine of the General Laws which are created by this chapter and which came into effect subsequent to January one, nineteen hundred and seventy and before January one, nineteen hundred and ninety-four, shall expire on January one, two thousand and twelve. Notwithstanding any other provision of law, any tax expenditure created by this chapter which becomes effective after January one, nineteen hundred and ninety-five shall expire not later than the last day of the fiscal year following the third anniversary of its effective date.