

HOUSE No. 4297

Section 206 contained in the engrossed Bill making appropriations for the fiscal year 2015 (see House, No. 4001, amended), which had been returned by His Excellency the Governor with recommendation of amendment (for message, see Attachment F of House, No. 4300). July 11, 2014.

The Commonwealth of Massachusetts

In the Year Two Thousand Fourteen

Resolve providing for an investigation and study by a special commission relative to establishing a tax credit for medical devices of manufacturing companies.

1 **Resolved**, that a special commission to consist of 3 members of the senate, 1 of whom
2 shall be the senate chair of the joint committee on revenue, 1 of whom shall be the senate chair
3 of the joint committee on economic development and emerging technologies and 1 of whom
4 shall be appointed by the minority leader, 3 members of the house of representatives, 1 of whom
5 shall be the house chair of the joint committee on revenue, 1 of whom shall be the house chair of
6 the joint committee on economic development and emerging technologies and 1 of whom shall
7 be appointed by the minority leader, the commissioner of revenue or a designee who shall serve
8 as the chair and 4 persons to be appointed by the governor: 1 of whom shall be a representative
9 of the Massachusetts Medical Society; 1 of whom shall be a representative of the Massachusetts
10 Medical Device Industry Council, Inc.; 1 of whom shall be a representative of the Associated
11 Industries of Massachusetts, Inc.; and 1 of whom shall be a representative of the Donahue
12 Institute at the University of Massachusetts is hereby established for the purpose of making an
13 investigation and study relative to the feasibility of establishing a tax credit for medical device
14 manufacturing companies that are adversely affected by increases in the excise tax on medical
15 device manufacturers pursuant to 26 U.S.C. section 4191, added by section 1405 of the Health
16 Care and Education Reconciliation Act, Public Law 111-152. The commission shall examine
17 factors including, but not limited to: (i) the potential cost to the commonwealth; (ii) the potential
18 benefit derived by affected businesses; and (iii) the economic impact on the commonwealth of
19 instituting such a credit.

20 The commission shall hold its first meeting within 3 months of the effective date of this
21 resolve and shall report to the clerks of the house of representatives and the senate the results of
22 its investigation and study, and its recommendations, if any, together with drafts of legislation

23 necessary to carry its recommendations in effect by filing the same on or before December 31,
24 2014.