

**HOUSE . . . . . No. 2546**

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The Commonwealth of Massachusetts

PRESENTED BY:

*Randy Hunt*

*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 relative to creating a commission to study the feasibility of simplifying the personal income tax code.

PETITION OF:

| NAME:                      | DISTRICT/ADDRESS:     | DATE ADDED:      |
|----------------------------|-----------------------|------------------|
| <i>Randy Hunt</i>          | <i>5th Barnstable</i> | <i>1/15/2015</i> |
| <i>David F. DeCoste</i>    | <i>5th Plymouth</i>   | <i>2/4/2015</i>  |
| <i>Mathew Muratore</i>     | <i>1st Plymouth</i>   | <i>2/3/2015</i>  |
| <i>Timothy R. Whelan</i>   | <i>1st Barnstable</i> | <i>1/21/2015</i> |
| <i>Jonathan D. Zlotnik</i> | <i>2nd Worcester</i>  | <i>1/21/2015</i> |

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By Mr. Hunt of Sandwich, a petition (accompanied by bill, House, No. 2546) of Randy Hunt and others for an investigation by a special commission (including members of the General Court) relative to the feasibility of simplifying the personal income tax code. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2606 OF 2013-2014.]

The Commonwealth of Massachusetts

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In the One Hundred and Eighty-Ninth General Court  
(2015-2016)  
\_\_\_\_\_

An Act relative to creating a commission to study the feasibility of simplifying the personal income tax code.

*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 a special commission to study the feasibility of simplifying  
2 the personal income tax laws of the Commonwealth. The commission shall consist of the  
3 commissioner of administration, or his designee; the commissioner of revenue, or his designee;  
4 the senate and house chairs of the joint committee on revenue, or their respective designees; the  
5 senate and house minority leaders, or their respective designees; 3 individuals appointed by the  
6 governor; provided, 1 shall be a tax attorney, 1 shall be a certified public accountant, and 1 shall  
7 be the head of a non-profit public policy institution; 3 individuals appointed by the president of  
8 the senate; provided, 1 shall be a tax attorney, 1 shall be a certified public accountant, and 1 shall  
9 be the head of a non-profit public policy institution; 3 individuals appointed by the speaker of the  
10 house; provided, 1 shall be a tax attorney, 1 shall be a certified public accountant, and 1 shall be

11 the head of a non-profit public policy institution. The commission shall make a comprehensive  
12 study of the feasibility of simplifying the personal income tax laws of the Commonwealth;  
13 provided, the study will address the impact of establishing a new formula to calculate the  
14 personal income tax; provided, the personal income tax, for purposes of the study, shall equal a  
15 percentage of federal taxable income; provided, the new formula shall have a minimal effect on  
16 tax revenue. The study shall include, but not be limited to, determining if the new formula  
17 calculating personal income tax shall be applicable to all taxpayers; determining if the new  
18 formula shall have any effect in mitigating fraud, waste, and abuse by taxpayers; and,  
19 determining if the new formula shall mitigate audit activity as conducted by the department of  
20 revenue. The commission shall convene its first official meeting not later than August 1,  
21 2013. The commission shall prepare a report of the findings and recommendations together with  
22 recommendations for legislation to implement those recommendations by filing the same with  
23 the clerks of the senate and house not later than July 31, 2016.