

# HOUSE . . . . . No. 4639

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, September 26, 2016.

The committee on Revenue to whom were referred the Bill to promote sales tax fairness for main street retailers (House, No. 2569); message from His Excellency the Governor recommending legislation relative to support working families (House, No. 62); message from His Excellency the Governor recommending legislation relative to promoting sustainable economic development in Massachusetts (House, No. 3978); so much of the recommendations of the State Auditor (House, No. 3) as relates to enhancing the work of the said auditor (House, No. 6); so much of the recommendations of the Inspector General (House, No. 8) as relates to tax returns (House, No. 12); petition (accompanied by bill, House, No. 151) of Bruce J. Ayers that certain fraternal organizations be exempt from the tax on the sale of alcoholic beverages; petition (accompanied by bill, House, No. 2435) of James Arciero and Mark K. Molloy, Esq., for legislation to establish an excise tax credit for the use of alternative fuels on heavy duty and medium duty vehicles; petition (accompanied by bill, House, No. 2436) of James Arciero and George A. Sanders, Jr., relative to the valuation of non-contiguous farm land; petition (accompanied by bill, House, No. 2437) of Henry McDowell and Henry Durand for legislation to exempt persons seventy-five years of age or older from the portion of real property taxes devoted to local education; petition (accompanied by bill, House, No. 2438) of Bruce J. Ayers and James M. Murphy relative to providing property tax relief for small business owners; petition (accompanied by bill, House, No. 2439) of Bruce J. Ayers and James M. Murphy relative to increasing the property tax exemption for disabled veterans; petition (accompanied by bill, House, No. 2440) of Bruce J. Ayers relative to certain sales tax exemptions for veterans' organizations; petition (accompanied by bill, House, No. 2441) of Bruce J. Ayers and others relative to providing an income tax credit for families caring for relatives at home who are elderly or totally disabled with Alzheimer's disease; petition (accompanied by bill, House, No. 2442) of Bruce J. Ayers and Alice Hanlon Peisch for legislation to exempt small charities from the tax on raffle proceeds; petition (accompanied by bill, House, No. 2443) of Bruce J. Ayers relative to providing tax processing and filing assistance for certain disabled veterans; petition (accompanied by bill, House, No. 2444) of Bruce J. Ayers and James M. Murphy relative to providing a tax deduction of health insurance payments from gross income

for self-employed individuals; petition (accompanied by bill, House, No. 2445) of Ruth B. Balser relative to raising revenues for local infrastructure improvements; petition (accompanied by bill, House, No. 2447) of F. Jay Barrows, Steven S. Howitt and others for legislation to provide an income tax credit for expenditures for the design, construction, repair or replacement of failed cesspool or septic systems; petition (accompanied by bill, House, No. 2449) of Donald R. Berthiaume, Jr., and others relative to income tax exemptions for active duty members of the armed forces; petition (accompanied by bill, House, No. 2450) of Nicholas A. Boldyga and others for legislation to reduce the sales tax and limit the compensation of certain public employees; petition (accompanied by bill, House, No. 2452) of Antonio F. D. Cabral for legislation to establish a fire prevention tax credit for historic buildings; petition (accompanied by bill, House, No. 2453) of Antonio F. D. Cabral and others for legislation to provide an income tax deduction for interest paid on certain graduate student loans; petition (accompanied by bill, House, No. 2454) of Antonio F. D. Cabral and others for legislation to provide tax credits for the rehabilitation of historic properties for mixed commercial and residential uses; petition (accompanied by bill, House, No. 2455) of Antonio F. D. Cabral relative to taxpayer remediation; petition (accompanied by bill, House, No. 2456) of Thomas J. Calter and others relative to property tax exemptions for persons over seventy years of age; petition (accompanied by bill, House, No. 2457) of Kate D. Campanale and others relative to the minimum corporate tax; petition (accompanied by bill, House, No. 2459) of Linda Dean Campbell and others relative to property tax exemptions for veterans; petition (accompanied by bill, House, No. 2460) of Linda Dean Campbell and others relative to property tax abatements for veterans; petition (accompanied by bill, House, No. 2461) of James M. Cantwell, Bruce J. Ayers and Steven Ultrino for legislation to provide a property tax exemption for certain paraplegic veterans; petition (accompanied by bill, House, No. 2463) of James M. Cantwell and Bruce J. Ayers relative to repealing the sales tax on the sale of boats built or rebuilt in the Commonwealth; petition (accompanied by bill, House, No. 2464) of James M. Cantwell, Marcos A. Devers and Benjamin B. Downing for an investigation by the joint committee on Economic Development and Emerging Technologies relative to establishing a tax credit program for the development of new markets in the Commonwealth; petition (accompanied by bill, House, No. 2466) of Tackey Chan and Claire D. Cronin for legislation to provide an income tax credit for child care expenses; petition (accompanied by bill, House, No. 2467) of Tackey Chan and others for legislation to create the harbors and inland waters maintenance fund from portions of the fuel excise tax and fees assessed by the Department of Conservation and Recreation; petition (accompanied by bill, House, No. 2468) of Tackey Chan and others for legislation relative to the senior circuit breaker tax credit; petition (accompanied by bill, House, No. 2469) of Tackey Chan relative to the expiration date of the

film tax credit; petition (accompanied by bill, House, No. 2470) of Tackey Chan relative to taxation of certain health care revenue; petition (accompanied by bill, House, No. 2471) of Nick Collins, Paul McMurtry and others for legislation to establish a live theater tax credit program; petition (accompanied by bill, House, No. 2472) of Thomas F. Eagan relative to the exemption of certain private pension income from taxation; petition (accompanied by bill, House, No. 2473) of Claire D. Cronin and others for legislation to provide certain tax credits for investments in gateway municipalities; petition (accompanied by bill, House, No. 2474) of Claire D. Cronin and others for legislation to enhance the investment tax credit; petition (accompanied by bill, House, No. 2477) of Josh S. Cutler and others relative to the corporate taxes of entities incorporated in other countries; petition (accompanied by bill, House, No. 2478) of T. Lawrence Ware for legislation to create an excise tax resolution procedure; petition (accompanied by bill, House, No. 2479) of Marjorie C. Decker and others relative to the earned income credit for working families; petition (accompanied by bill, House, No. 2481) of Geoff Diehl and others relative to income tax return options; petition (accompanied by bill, House, No. 2485) of Diana DiZoglio and others for legislation to exempt sales of original art from the sales tax; petition (accompanied by bill, House, No. 2486) of Daniel M. Donahue and Michael O. Moore that the Department of Revenue be directed to prepare a feasibility study relative to creating a tax incentive program for new business growth; petition (accompanied by bill, House, No. 2487) of Daniel M. Donahue and others relative to income tax credits for the design and manufacture of video games; petition (accompanied by bill, House, No. 2488) of Shawn Dooley and others relative to information included with municipal tax bills; petition (accompanied by bill, House, No. 2489) of Shawn Dooley and others relative to the estate tax code; petition (accompanied by bill, House, No. 2490) of James J. Dwyer and others for legislation to direct the Commissioner of the Department of Revenue to annually designate a sales tax holiday; petition (accompanied by bill, House, No. 2492) of Carolyn C. Dykema and others relative to the sale or conversion of certain tax-exempt property; petition (accompanied by bill, House, No. 2494) of Lori A. Ehrlich, James B. Eldridge and Kenneth I. Gordon relative to taxes levied on residents for the purpose of funding a natural gas pipeline; petition (accompanied by bill, House, No. 2495) of Kimberly N. Ferguson and others relative to the tax on gross gaming revenues, the waiting period for certain former public officials to be employed by gaming licensees and the prohibiting of financial assistance from state funds for gaming licensees; petition (accompanied by bill, House, No. 2496) of John V. Fernandes relative to real property tax exemptions for recipients of social security disability and supplemental security income benefits; petition (accompanied by bill, House, No. 2497) of John V. Fernandes and Chris Walsh relative to making corrective changes in certain laws regarding the taxation of forest, farm and recreation land; petition (accompanied by bill,

House, No. 2498) of John V. Fernandes and others for legislation to prohibit increases in real property tax payments by elderly homeowners; petition (accompanied by bill, House, No. 2499) of John V. Fernandes relative to the excise tax on motor vehicles; petition (accompanied by bill, House, No. 2500) of John V. Fernandes and others for legislation to provide tax exemptions for certain paraplegic veterans; petition (accompanied by bill, House, No. 2501) of John V. Fernandes and others relative to benefits received by cities and towns prior to foreclosure of the rights of redemption under a tax title or taking; petition (accompanied by bill, House, No. 2502) of John V. Fernandes, Angelo J. Puppolo, Jr., and Brian M. Ashe that applications pertaining to the taxation of certain open space lands be approved only upon the taxes on such property being paid in full; petition (accompanied by bill, House, No. 2503) of Ann-Margaret Ferrante and others relative to access to capital for business growth in economically distressed communities; petition (accompanied by bill, House, No. 2505) of Carole A. Fiola and others for the establishment of an economic development tax credit incentive program for the substantial rehabilitation of mill properties; petition (accompanied by bill, House, No. 2506) of Gloria L. Fox for legislation to establish a disaster emergency tax credit; petition (accompanied by bill, House, No. 2507) of Paul K. Frost and Kevin J. Kuros for legislation to provide for a tax deduction for certain home heating costs; petition (accompanied by bill, House, No. 2508) of Paul K. Frost, Kevin J. Kuros and Marjorie C. Decker for legislation to provide a certain income tax exemption for elderly persons; petition (accompanied by bill, House, No. 2509) of Paul K. Frost for legislation to require the Department of Revenue to study revenue losses incurred by establishing income tax deductions in gaming facilities; petition (accompanied by bill, House, No. 2510) of Paul K. Frost, Kevin J. Kuros and Marjorie C. Decker relative to home health care and hospice tax deductions; petition (accompanied by bill, House, No. 2511) of Steven B. Drobnis for legislation to further regulate the returns to consumers of certain sales tax payments; petition (accompanied by bill, House, No. 2512) of Steven B. Drobnis for legislation to repeal the law requiring homeowners to submit certain information to local boards of assessors concerning the valuation of property; petition (accompanied by bill, House, No. 2513) of Sean Garballey and others relative to the sale of tax-exempt property sold by religious and charitable organizations; petition (accompanied by bill, House, No. 2514) of Sean Garballey relative to the taxation of qualified transportation fringe benefits; petition (accompanied by bill, House, No. 2516) of Sean Garballey for legislation to establish a water infrastructure transaction surcharge on real estate sales; petition (accompanied by bill, House, No. 2518) of Colleen M. Garry for legislation to increase certain real estate tax exemptions; petition (accompanied by bill, House, No. 2519) of Colleen M. Garry relative to tax credits for persons caring for elderly relatives at home; petition (accompanied by bill, House, No. 2520) of Colleen M. Garry relative to an

income tax deduction for certain school expenses; petition (accompanied by bill, House, No. 2521) of Colleen M. Garry relative to income tax exemptions for certain survivors of acts of terrorism; petition (accompanied by bill, House, No. 2522) of Colleen M. Garry relative to the value of motor vehicles for the calculation of motor vehicle excise taxes; petition (accompanied by bill, House, No. 2523) of Colleen M. Garry relative to making assisted living programs eligible for tax increment financing and allowing municipalities to provide flexible targeted incentives; petition (accompanied by bill, House, No. 2525) of Thomas A. Golden, Jr., and others relative to providing tax incentives for small scale commercial development in gateway municipalities; petition (accompanied by bill, House, No. 2526) of Kenneth I. Gordon and others relative to repealing property tax exemptions for certain lessees of Massachusetts Port Authority property; petition (accompanied by bill, House, No. 2527) of Danielle W. Gregoire and others that tobacco tax revenues be used to reduce tobacco use; petition (accompanied by bill, House, No. 2528) of Jonathan Hecht and others relative to the taxation of unearned income; petition (accompanied by bill, House, No. 2530) of Paul R. Heroux and others for legislation to exempt farmers' markets from certain property taxes; petition (accompanied by bill, House, No. 2531) of Paul R. Heroux and others relative to requiring that certain motor vehicle surcharges and court costs be used for firefighter salaries; petition (accompanied by bill, House, No. 2532) of Bradford R. Hill and Donald H. Wong for legislation to provide an income tax deduction for donations to charitable institutions; petition (accompanied by bill, House, No. 2534) of Bradford R. Hill and others relative to the property tax deferral program; petition (accompanied by bill, House, No. 2535) of Kate Hogan and others for legislation to increase the property tax deferrals for certain persons sixty-five years of age or older; petition (accompanied by bill, House, No. 2536) of Kate Hogan and others relative to a sales tax exemption for the sale of used books and other items sold by libraries for fundraising purposes; petition (accompanied by bill, House, No. 2538) of Kate Hogan, Chris Walsh and Danielle W. Gregoire relative to the taxation of property owned by a privately owned/public use airport that is used for aviation; petition (accompanied by bill, House, No. 2540) of Kevin G. Honan relative to low-income housing tax credits; petition (accompanied by bill, House, No. 2544) of Steven S. Howitt and others for legislation to establish a senior citizen volunteer property tax reduction; petition (accompanied by bill, House, No. 2545) of Randy Hunt and others for legislation to exempt energy efficiency projects from certain sales tax and wage laws; petition (accompanied by bill, House, No. 2549) of Randy Hunt, David F. DeCoste and Leonard Mirra relative to the determination of sales income for corporate excise tax purposes; petition (accompanied by bill, House, No. 2550) of Bradley H. Jones, Jr. and others relative to providing sales tax holidays, so-called, on the dates of August 15 and 16, 2015; petition (accompanied by bill, House, No. 2551) of Bradley H.

Jones, Jr. and others relative to providing sales tax holidays, so-called, on the dates of August 13 and 14, 2016; petition (accompanied by bill, House, No. 2552) of Bradley H. Jones, Jr., and others for legislation to require a two-thirds vote of the Senate and House of Representatives prior to making appropriations from the Stabilization Fund; petition (accompanied by bill, House, No. 2553) of Bradley H. Jones, Jr., and others relative to the taxation of trucks, tractors, trailers and railcars that transport people or goods in interstate commerce; petition (accompanied by bill, House, No. 2554) of Bradley H. Jones, Jr., and others relative to limitations on expenditures and revenues; petition (accompanied by bill, House, No. 2555) of Bradley H. Jones, Jr., and others relative to exempting municipalities from the gas tax; petition (accompanied by bill, House, No. 2556) of Bradley H. Jones, Jr., and others for legislation to establish an annual sales tax holiday; petition (accompanied by bill, House, No. 2557) of Bradley H. Jones, Jr., and others relative to the reduction of certain sales and use taxes; petition (accompanied by bill, House, No. 2558) of Bradley H. Jones, Jr., and others relative to calculations of interest for refunds issued by the Department of Revenue; petition (accompanied by bill, House, No. 2559) of Bradley H. Jones, Jr., and others relative to the establishment of a tax amnesty program; petition (accompanied by bill, House, No. 2560) of Bradley H. Jones, Jr., and others relative to the calculation of the inventory tax on certain corporations; petition (accompanied by bill, House, No. 2561) of Bradley H. Jones, Jr., and others for legislation to require a waiting period for the implementation of new taxes; petition (accompanied by bill, House, No. 2562) of Bradley H. Jones, Jr., and others relative to a corporate minimum tax exemption; petition (accompanied by bill, House, No. 2563) of Bradley H. Jones, Jr., and others relative to the earned income tax credit; petition (accompanied by bill, House, No. 2564) of Bradley H. Jones, Jr., and others for legislation to establish a sales tax holiday for certain “Energy Star” products, so-called; petition (accompanied by bill, House, No. 2565) of Louis L. Kafka for legislation to authorize the Commissioner of the Department of Revenue to correct certain assessment errors; petition (accompanied by bill, House, No. 2566) of Louis L. Kafka and others relative to updating non-taxable medical supplies; petition (accompanied by bill, House, No. 2567) of Louis L. Kafka that cities and towns be authorized to create local rules and procedures allowing persons over the age of 60 to volunteer to provide services in exchange for a reduction in property tax obligations; petition (accompanied by bill, House, No. 2572) of Jay R. Kaufman for legislation to grant the State Auditor access to certain confidential tax information for use in auditing tax expenditures; petition (accompanied by bill, House, No. 2573) of James M. Kelcourse, Elizabeth A. Poirier and Keiko M. Orrall relative to a three year corporate minimum tax exemption; petition (accompanied by bill, House, No. 2574) of David Snieckus relative to sales tax exemptions; petition (accompanied by bill, House, No. 2575) of Kay Khan and others for legislation to create

a program to reduce childhood obesity by assessing a tax on candies, confectionaries and soft drinks; petition (accompanied by bill, House, No. 2576) of Kay Khan and others relative to establishing a substance abuse health protection fund with collections from the sale of certain alcoholic beverages; petition (accompanied by bill, House, No. 2577) of Kay Khan and others for legislation to increase the excise tax on alcoholic beverages; petition (accompanied by bill, House, No. 2578) of Peter V. Kocot relative to the taxation of farm machinery; petition (accompanied by bill, House, No. 2580) of Peter V. Kocot and John W. Scibak relative to agricultural production and profitability; petition (accompanied by bill, House, No. 2581) of Robert M. Koczera and Angelo J. Puppola, Jr., relative to charges associated with condominiums in tax title; petition (accompanied by bill, House, No. 2582) of Robert M. Koczera and others relative to increasing the cap on the historic rehabilitation tax credit; petition (accompanied by bill, House, No. 2584) of Stephen Kulik and others relative to payments in lieu of taxation by organizations exempt from the property tax; petition (accompanied by bill, House, No. 2586) of Stephen Kulik and others relative to property tax assessments for certain common areas and facilities in condominiums; petition (accompanied by bill, House, No. 2588) of David Paul Linsky and Paul McMurtry relative to the property tax classification of small businesses; petition (accompanied by bill, House, No. 2589) of David Paul Linsky for legislation to exempt the pensions of certain veterans from the income tax laws of the Commonwealth; petition (accompanied by bill, House, No. 2590) of David Paul Linsky, Carolyn C. Dykema and Alice Hanlon Peisch for legislation to create an income tax deduction for municipal and school fees; petition (accompanied by bill, House, No. 2591) of David Paul Linsky relative to the classification of real property for purposes of taxation; petition (accompanied by bill, House, No. 2592) of David Paul Linsky for legislation to extend the property tax exemption to surviving spouses of blind persons; petition (accompanied by bill, House, No. 2593) of David Paul Linsky relative to the taxation of commercial uses in common areas of condominium complexes; petition (accompanied by bill, House, No. 2594) of David Paul Linsky and others relative to the collection of personal property taxes; petition (accompanied by bill, House, No. 2595) of Jay D. Livingstone and others relative to real estate tax assessment administration; petition (accompanied by bill, House, No. 2596) of Marc T. Lombardo and others relative to establishing a meals tax holiday; petition (accompanied by bill, House, No. 2597) of Marc T. Lombardo and others for legislation to lower the sales tax to five percent; petition (accompanied by bill, House, No. 2598) of Marc T. Lombardo and others relative to reducing the income tax to five percent; petition (accompanied by bill, House, No. 2599) of Marc T. Lombardo for legislation to establish an income tax credit for certain police officers serving in school districts; petition (accompanied by bill, House, No. 2600) of Marc T. Lombardo and others for legislation to exempt

municipalities from the gas tax; petition (accompanied by bill, House, No. 2601) of James J. Lyons, Jr., Geoff Diehl and Shaunna L. O'Connell for legislation to reduce the income tax to five percent; petition (accompanied by bill, House, No. 2602) of James J. Lyons, Jr., Geoff Diehl and Shaunna L. O'Connell for legislation to reduce the sales tax to five percent; petition (accompanied by bill, House, No. 2604) of Thomas C. Kenny for legislation to impose an income tax on the pensions of retired public employees; petition (accompanied by bill, House, No. 2606) of John J. Mahoney and others relative to tax credits for digital media products; petition (accompanied by bill, House, No. 2608) of Brian R. Mannal and Timothy R. Whelan relative to taxable income after the short sale of mortgaged property; petition (accompanied by bill, House, No. 2609) of Ronald Mariano for legislation to eliminate certain duplicate in lieu of taxes payments to the towns of Belchertown, Hardwick, New Salem, Pelham, Petersham and Ware for watershed lands of the Quabbin Reservation; petition (accompanied by bill, House, No. 2610) of Paul W. Mark for legislation to establish a biofuel tax credit; petition (accompanied by bill, House, No. 2611) of Paul W. Mark and William Smitty Pignatelli relative to tax deductions for student loans; petition (accompanied by bill, House, No. 2612) of Joseph D. McKenna and others for legislation to repeal the estate tax; petition (accompanied by bill, House, No. 2613) of Paul McMurtry, Aaron Vega and others relative to exempting certain school supply expenses of elementary and secondary school teachers from the income tax; petition (accompanied by bill, House, No. 2614) of Paul McMurtry and others for legislation exempt sales of living trees used in commercial and residential landscapes from the sales tax; petition (accompanied by bill, House, No. 2615) of Aaron Michlewitz for legislation to exempt primary residents of the cities of Boston and Cambridge from paying the additional surcharge on the rental of motor vehicles; petition (accompanied by bill, House, No. 2616) of Aaron Michlewitz and Paul McMurtry relative to establishing a restaurant and hotel renovation tax credit; petition (accompanied by bill, House, No. 2617) of Aaron Michlewitz, Paul McMurtry and Jeffrey N. Roy relative to providing a tax credit for certain charitable contributions of wholesome food; petition (accompanied by bill, House, No. 2619) of Frank A. Moran for legislation to provide a sales tax exemption for communities within ten miles of the New Hampshire border; petition (accompanied by bill, House, No. 2621) of Michael J. Moran relative to room occupancy excise taxes; petition (accompanied by bill, House, No. 2622) of Michael J. Moran and others for legislation to establish tax transparency, strengthen the reporting requirements of public charities and establish reporting requirements for the trustees and directors of said charities; petition (accompanied by bill, House, No. 2623) of Michael J. Moran and Frank A. Moran relative to establishing a sales tax exemption on Earth Day for purchases of "Energy Star" products, so-called, and hybrid motor vehicles; petition (accompanied by bill, House, No. 2624) of David K. Muradian, Jr., and



others relative to the sales tax exemption on personal safety devices; petition (accompanied by bill, House, No. 2625) of David K. Muradian, Jr., and others for legislation to provide an income tax deduction for purchases of gun safes; petition (accompanied by bill, House, No. 2626) of David K. Muradian, Jr., and others relative to sales tax exemptions for gun safes and trigger locks; petition (accompanied by bill, House, No. 2627) of David K. Muradian, Jr., and others for legislation to provide for an oil tank removal tax credit for residents in manufactured housing communities; joint petition (accompanied by bill, House, No. 2628) of Mathew Muratore, Shawn Dooley and Keiko M. Orrall for legislation to lower the sales tax and provide for the taxation of remote sales; petition (accompanied by bill, House, No. 2629) of Mathew Muratore and others for legislation to include home heating costs in the calculation of tax credits for senior citizens; petition (accompanied by resolve, House, No. 2630) of James M. Murphy and Bruce J. Ayers for an investigation by a special commission (including members of the General Court) relative to the feasibility of a reduction of the capital gains tax; petition (accompanied by resolve, House, No. 2631) of James M. Murphy and Bruce J. Ayers for an investigation by a special commission (including members of the General Court) relative to a reduction in the income tax; petition (accompanied by resolve, House, No. 2632) of James M. Murphy and Bruce J. Ayers for an investigation by a special commission (including members of the General Court) relative to a reduction in the sales tax; petition (accompanied by bill, House, No. 2633) of James M. Murphy relative to excluding small businesses from personal property tax; petition (accompanied by bill, House, No. 2634) of James M. Murphy and Bruce J. Ayers relative to establishing a sales tax holiday in 2015; petition (accompanied by bill, House, No. 2635) of James M. Murphy and Bruce J. Ayers relative to establishing a sales tax holiday in 2016; petition (accompanied by bill, House, No. 2636) of James M. Murphy for legislation to increase the maximum cost of clothing sales exempt from the sales and use tax; petition (accompanied by bill, House, No. 2637) of James M. Murphy, Bruce J. Ayers and Frank A. Moran for legislation to reduce the property tax liability for grandparents raising grandchildren; petition (accompanied by bill, House, No. 2638) of David M. Nangle for legislation to remove certain excise tax restrictions on cost and sale terms in retail cigarette sales; petition (accompanied by bill, House, No. 2639) of David M. Nangle for legislation to require certain nonprofit hospital organizations to pay a portion of annual property taxes to its resident municipality; petition (accompanied by bill, House, No. 2641) of Shaunna L. O'Connell and others for legislation to require a one-year waiting period after passage of an act creating new taxes for said taxes to become effective; joint petition (accompanied by bill, House, No. 2642) of Shaunna L. O'Connell and others for legislation to exempt certain inventory from taxation; petition (accompanied by bill, House, No. 2644) of Sarah K. Peake and others for legislation to establish a special events

marketing program within the Office of Travel and Tourism from additional assessments of meals taxes and room occupancy taxes; petition (accompanied by bill, House, No. 2646) of Sarah K. Peake, Timothy R. Madden and Michael O. Moore relative to room rental rates under the room occupancy excise tax law; petition (accompanied by bill, House, No. 2647) of Sarah K. Peake and Timothy R. Madden for legislation to provide a limited tax amnesty for certain seasonal rental income; joint petition (accompanied by bill, House, No. 2648) of Sarah K. Peake and Daniel A. Wolf (by vote of the town) relative to seasonal rental properties in the town of Truro; petition (accompanied by bill, House, No. 2650) of Alice Hanlon Peisch to extend net operating losses to banks and utilities for the purpose of taxation; petition (accompanied by bill, House, No. 2651) of Alice Hanlon Peisch and Michael O. Moore relative to tax withholding for individual retirement accounts; petition (accompanied by bill, House, No. 2652) of Alice Hanlon Peisch relative to property tax relief for elderly persons; petition (accompanied by bill, House, No. 2653) of Alice Hanlon Peisch, Bradley H. Jones, Jr., and Michael O. Moore for legislation to authorize the Commissioner of the Department of Revenue to disallow the asserted tax consequences of certain transactions; petition (accompanied by bill, House, No. 2654) of William Smitty Pignatelli and others for legislation to exempt agencies of the Commonwealth and cities and towns from payment of the tax imposed on the sale of gasoline; petition (accompanied by bill, House, No. 2656) of Elizabeth A. Poirier and David F. DeCoste relative to real estate tax exemptions for recipients of the Air Force Cross or Presidential Unit Citation; petition (accompanied by bill, House, No. 2657) of Elizabeth A. Poirier and others for legislation to make income received by a prisoner of war tax-exempt; petition (accompanied by bill, House, No. 2659) of Elizabeth A. Poirier, Kimberly N. Ferguson and Walter F. Timilty relative to excise tax exemptions; petition (accompanied by bill, House, No. 2660) of Elizabeth A. Poirier and others for legislation to exempt farmers' markets from certain property taxes; petition (accompanied by bill, House, No. 2661) of Elizabeth A. Poirier and Richard J. Ross relative to the interest paid to taxpayers on tax abatements; petition (accompanied by bill, House, No. 2662) of Elizabeth A. Poirier and David F. DeCoste relative to municipal option tax abatements for contaminated real property; petition (accompanied by bill, House, No. 2664) of Elizabeth A. Poirier and others relative to the corporate excise tax; petition (accompanied by bill, House, No. 2665) of Elizabeth A. Poirier, F. Jay Barrows and Leah Cole relative to the refunding of sales taxes on certain purchases; petition (accompanied by bill, House, No. 2666) of Elizabeth A. Poirier and others relative to taxes generated by charitable raffles and bazaars; petition (accompanied by bill, House, No. 2667) of Denise Provost, Jonathan Hecht and James B. Eldridge relative to reducing the income tax rate; petition (accompanied by bill, House, No. 2668) of Denise Provost and others for the imposition of a tax on certain private institutions of higher learning for the purpose of

establishing a separate fund to be known as the educational opportunity for all trust fund; petition (accompanied by bill, House, No. 2669) of Angelo J. Puppolo, Jr., and Brian M. Ashe for legislation to ensure the integrity of municipal tax rates; petition (accompanied by bill, House, No. 2671) of John H. Rogers relative to establishing a one-time capital expenditure fund with capital gains revenue; petition (accompanied by bill, House, No. 2672) of John H. Rogers, Thomas M. Stanley and Angelo M. Scaccia relative to the commitment of a certain percentage of revenue to the stabilization fund; petition (accompanied by bill, House, No. 2673) of John H. Rogers and others for legislation to create an income tax credit for qualified tuition and fees for higher education; petition (accompanied by bill, House, No. 2674) of Dennis A. Rosa and others relative to reducing the residency requirement for real estate tax exemptions for certain veterans; petition (accompanied by bill, House, No. 2675) of Jeffrey Sánchez, Frank A. Moran and Carlos Gonzalez that cities and towns be authorized to establish special trust funds to provide for additional housing programs; petition (accompanied by bill, House, No. 2676) of Tom Sannicandro for legislation to create a local option property tax cap; petition (accompanied by bill, House, No. 2677) of Tom Sannicandro for legislation to provide property tax credits to certain persons over the age of sixty-five; petition (accompanied by bill, House, No. 2678) of Angelo M. Scaccia for legislation to clarify the limited exemption from taxation of certain facilities for the treatment of committed mentally ill persons; petition (accompanied by bill, House, No. 2679) of Paul A. Schmid III, Alan Silvia and Carole A. Fiola that the Department of Revenue, in consultation with the Department of Agricultural Resources, be directed to provide an income tax deduction for the purchases of certain water conserving plants and items; petition (accompanied by bill, House, No. 2680) of John W. Scibak and others for legislation to provide an income tax credit for the purchase of hearing aids; petition (accompanied by bill, House, No. 2682) of Todd M. Smola that certain monies paid by the State of Connecticut for reimbursement of tax losses be distributed to the towns of Brimfield, Charlton, Holland, Southbridge, Sturbridge, Dudley and Oxford; petition (accompanied by bill, House, No. 2683) of Todd M. Smola for legislation to establish a property tax exemption for members of the National Guard; petition (accompanied by bill, House, No. 2684) of Todd M. Smola for legislation to exempt certain disabled service-connected veterans from payment of the motor vehicle excise tax; petition (accompanied by bill, House, No. 2685) of Theodore C. Speliotis relative to promoting small business competitiveness by reducing the tax on certain sales; petition (accompanied by resolve, House, No. 2686) of Thomas M. Stanley and Shaunna L. O'Connell relative to studying the loss of revenue in the fishing industry of the Commonwealth; petition (accompanied by bill, House, No. 2687) of Ellen Story for legislation to prohibit the imposition of special fees or taxes upon state employees to fund capital

improvements; petition (accompanied by bill, House, No. 2691) of RoseLee Vincent for legislation to provide property tax relief for certain caregivers providing assistance for spouses or dependents; petition (accompanied by bill, House, No. 2692) of Chris Walsh, Carmine L. Gentile and Denise Provost for legislation to authorize municipalities to levy real estate taxes on certain abandoned property and provide incentives for granting public access to said property; petition (accompanied by bill, House, No. 2693) of Chris Walsh and others relative to providing reimbursements to towns for nonprofits exempt from property taxes; petition (accompanied by bill, House, No. 2694) of Chris Walsh and others relative to establishing a tax incentive for small property improvements; petition (accompanied by bill, House, No. 2695) of Chris Walsh and others relative to the calculation of motor vehicle excise taxes; petition (accompanied by bill, House, No. 2697) of Chris Walsh and others relative to sales tax exemptions for certain works of art; petition (accompanied by bill, House, No. 2699) of Chris Walsh relative to the assessment of local taxes on properties containing more than three dwelling units; petition (accompanied by bill, House, No. 2700) of Timothy R. Whelan, Sarah K. Peake and Daniel A. Wolf (by vote of the town) relative to the application of the local option room occupancy excise tax in the town of Brewster; petition (accompanied by bill, House, No. 2702) of John W. Scibak relative to motor vehicle excise tax exemptions for certain corporations; petition (accompanied by bill, House, No. 3290) of Peter J. Durant and others for legislation to establish a tax credit for the construction and operation of natural gas refueling stations; petition (accompanied by bill, House, No. 3291) of Ann-Margaret Ferrante and others for legislation to establish an artist workspace tax credit; petition (accompanied by bill, House, No. 3292) of Ann-Margaret Ferrante and others for legislation to establish a tax exemption for artisan products sold in cultural districts; petition (accompanied by bill, House, No. 3293) of Paul McMurtry and others relative to the public disclosure of veterans owing taxes; petition (accompanied by bill, House, No. 3294) of Paul McMurtry, Dennis A. Rosa and Chris Walsh relative to the tax rate on certain commercial property; petition (accompanied by bill, House, No. 3295) of Paul McMurtry and others for legislation to establish a college tuition tax deduction; petition (accompanied by bill, House, No. 3296) of Paul A. Schmid III and others relative to the valuation of agricultural land; petition (accompanied by bill, House, No. 3297) of Aaron Vega and others relative to the excise imposed upon sales for capital investments to small businesses; petition (accompanied by bill, House, No. 3298) of Mathew Muratore (by vote of the town) for legislation to impose a five percent excise tax on the cultivation and sale of medical marijuana and/or other cannabis products in the town of Plymouth; joint petition (accompanied by bill, House, No. 3299) of Sarah K. Peake and Daniel A. Wolf (by vote of the town) that the town of Provincetown be authorized to impose a room occupancy excise tax on vacation rental property in said town; joint

petition (accompanied by bill, House, No. 3300) of Sarah K. Peake and Daniel A. Wolf (by vote of the town) that the town of Provincetown be authorized to impose a real estate transfer fee; petition (accompanied by bill, House, No. 3357) of Timothy R. Whelan and Daniel A. Wolf (by vote of the town) that the town of Dennis be authorized to impose a local sales tax on the sale of medical marijuana; petition (accompanied by bill, House, No. 3494) of James Arciero and George A. Sanders relative to increasing property tax exemptions for disabled veterans; petition (accompanied by bill, House, No. 3495) of Brian M. Ashe and others relative to the recovery of legal fees incurred by municipalities on property in foreclosure; joint petition (accompanied by bill, House, No. 3496) of Cory Atkins and others for legislation to repeal certain tax exemptions for aircraft; petition (accompanied by bill, House, No. 3497) of Cory Atkins and others relative to the sales tax on certain food products; petition (accompanied by bill, House, No. 3498) of Bruce J. Ayers and others for legislation to provide a donation check-off box on state tax returns for the establishment of the Y.M.C.A Youth and Government fund; petition (accompanied by bill, House, No. 3499) of Gailanne M. Cariddi and others for legislation to direct the Secretary of Housing and Economic Development to establish a tax increment program to promote the development of small businesses; petition (accompanied by bill, House, No. 3500) of Daniel Cullinane and others relative to unpaid property taxes on property deemed unfit for human habitation by a local inspector; petition (accompanied by bill, House, No. 3501) of Marjorie C. Decker for legislation to provide certain tax incentives for the establishment of a robotics center in the Commonwealth; petition (accompanied by bill, House, No. 3502) of Geoff Diehl (by vote of the town) relative to tax titles in the town of East Bridgewater; petition (accompanied by bill, House, No. 3503) of Geoffrey Yalenezian for legislation to repeal the tobacco tax; petition (accompanied by bill, House, No. 3504) of Thomas A. Golden, Jr., and others for an investigation by a special commission (including members of the General Court) relative to proposals to incentivize and authorize the University of Massachusetts at Lowell to provide business growth services to certain companies; petition (accompanied by bill, House, No. 3505) of Thomas A. Golden, Jr., and others for an investigation by a special commission (including members of the General Court) relative to funding the construction of public safety buildings through the sales tax; petition (accompanied by bill, House, No. 3506) of Paul R. Heroux and others for legislation to expand the residential renewable energy tax credit to second homes; petition (accompanied by bill, House, No. 3509) of Brian R. Mannal and Michael J. Rodrigues for legislation to establish a multi-agency task force to combat illegal tobacco sales; petition (accompanied by bill, House, No. 3510) of Paul McMurtry, Richard J. Ross and Timothy R. Whelan for legislation to exempt certain taxpayers over eighty years of age from being audited; petition (accompanied by bill, House, No. 3511) of Paul

McMurtry and others for legislation to reduce the interest rate on overdue property tax bills to two percent annually; petition (accompanied by bill, House, No. 3512) of Paul McMurtry and others for legislation to authorize cities and towns to implement a system for the partial payment of property taxes and the charging of interest only on the unpaid balance; petition (accompanied by bill, House, No. 3513) of Paul McMurtry and others for legislation to exempt certain educational technology from the sales tax; petition (accompanied by bill, House, No. 3515) of Benjamin Swan relative to the withholding tax laws for withdrawals from retirement accounts; joint petition (accompanied by bill, House, No. 3588) of Sarah K. Peake (by vote of the town) that the town of Wellfleet be authorized to establish a room occupancy tax on vacation rentals; joint petition (accompanied by bill, House, No. 3589) of Sarah K. Peake (by vote of the town) that the town of Chatham be authorized to use revenue from the boat excise tax for waterway improvement fund purposes; joint petition (accompanied by bill, House, No. 3687) of David T. Vieira, Viriato M. deMacedo and Timothy R. Madden (by vote of the town) that the town of Falmouth be authorized to impose a room occupancy tax on vacation or leisure accommodations; joint petition (accompanied by bill, House, No. 3725) of William Smitty Pignatelli and Benjamin B. Downing (by vote of the town) that the town of Lee be authorized to establish a local excise on the sale of gasoline and diesel fuel; petition (accompanied by bill, House, No. 3733) of Chris Walsh and others for legislation to exempt certain persons over the age of sixty-five from motor vehicle excises and registration fees; petition (accompanied by bill, House, No. 3775) of William Smitty Pignatelli and others relative to establishing a local option gasoline and diesel fuel excise tax; joint petition (accompanied by bill, House, No. 3826) of Kenneth I. Gordon relative to the rate of interest applied to judgements for tax abatements on personal property; petition (accompanied by bill, House, No. 3946) of Garrett J. Bradley relative to relief from liabilities on joint tax returns; petition (accompanied by bill, House, No. 3953) of James M. Cantwell relative to transferring funds to the Commonwealth Stabilization Fund; petition (accompanied by bill, House, No. 4008) of William C. Galvin for legislation to exempt disabled veterans from the motor vehicle leasing sales tax; and the petition (accompanied by bill, House, No. 4037) of Michael Barton for legislation to exempt residential security systems from the sales tax; reports recommending that the accompanying order (House, No. 4639) ought to be adopted. [Representatives Provost of Somerville, Hunt of Sandwich and Dooley of Norfolk dissent].

For the committee,

JAY R. KAUFMAN.

# HOUSE . . . . . No. 4639

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## The Commonwealth of Massachusetts



September 26, 2016.

1           *Ordered*, That the committee on Revenue be authorized to sit during a recess of the  
2   General Court to make an investigation and study of House documents numbered 6, 12, 62, 151,  
3   2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2447, 2449, 2450, 2452,  
4   2453, 2454, 2455, 2456, 2457, 2459, 2460, 2461, 2463, 2464, 2466, 2467, 2468, 2469, 2470,  
5   2471, 2472, 2473, 2474, 2477, 2478, 2479, 2481, 2485, 2486, 2487, 2488, 2489, 2490, 2492,  
6   2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2505, 2506, 2507, 2508, 2509,  
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14   2641, 2642, 2644, 2646, 2647, 2648, 2650, 2651, 2652, 2653, 2654, 2656, 2657, 2659, 2660,  
15   2661, 2662, 2664, 2665, 2666, 2667, 2668, 2669, 2671, 2672, 2673, 2674, 2675, 2676, 2677,

16 2678, 2679, 2680, 2682, 2683, 2684, 2685, 2686, 2687, 2691, 2692, 2693, 2694, 2695, 2697,  
17 2699, 2700, 2702, 3290, 3291, 3292, 3293, 3294, 3295, 3296, 3297, 3298, 3299, 3300, 3357,  
18 3494, 3495, 3496, 3497, 3498, 3499, 3500, 3501, 3502, 3503, 3504, 3505, 3506, 3509, 3510,  
19 3511, 3512, 3513, 3515, 3588, 3589, 3687, 3725, 3733, 3775, 3826, 3946, 3953, 3978, 4008, and  
20 4037, relative to revenue.

21 Said committee shall report to the General Court the results of its investigation and study  
22 and its recommendations, if any, together with drafts of legislation necessary to carry such  
23 recommendations into effect, by filing the same with the Clerk of the House of Representatives  
24 on or before December 31, 2016.