

# SENATE . . . . . No. 2290

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## The Commonwealth of Massachusetts

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SENATE, May 12, 2016

The committee on Revenue, to whom was referred the petition petition (accompanied by bill, Senate, No. 1447) of Michael J. Barrett and Jason M. Lewis for legislation to create a local option municipal income tax to provide property tax relief; petition (accompanied by bill, Senate, No. 1448) of Michael J. Barrett, Kenneth I. Gordon, Brian M. Ashe, Ruth B. Balser and other members of the General Court for legislation to repeal the property tax exemption for Massport lessees; petition (accompanied by bill, Senate, No. 1449) of Michael J. Barrett, Mary S. Keefe, Ruth B. Balser, Patricia D. Jehlen and others for legislation to repeal the sales tax exemption for jet fuel; petition (accompanied by bill, Senate, No. 1450) of William N. Brownsberger for legislation to calculate income for the senior citizen circuit breaker tax credit; petition (accompanied by bill, Senate, No. 1451) of William N. Brownsberger, James B. Eldridge, Chris Walsh and Jason M. Lewis for legislation relative to payments in lieu of taxation of organizations exempt from the property tax; petition (accompanied by bill, Senate, No. 1452) of Sonia Chang-Diaz, Daniel A. Wolf, Benjamin Swan, David M. Rogers and other members of the General Court for legislation to invest in our communities and tax exemptions; petition (accompanied by bill, Senate, No. 1453) of Sonia Chang-Diaz, Benjamin Swan and Ellen Story for legislation to improve the fairness of our tax laws; petition (accompanied by bill, Senate, No. 1454) of Sonia Chang-Diaz, Jason M. Lewis and Patricia D. Jehlen for legislation relative to sunseting tax expenditures; petition (accompanied by bill, Senate, No. 1455) of Cynthia S. Creem for legislation relative to the income tax deduction for charitable giving; petition (accompanied by bill, Senate, No. 1456) of Cynthia S. Creem for legislation to eliminate telecommunications tax exemptions; petition (accompanied by bill, Senate, No. 1457) of Cynthia S. Creem for legislation relative to the "circuit breaker" property tax credit for seniors; petition (accompanied by bill, Senate, No. 1458) of Cynthia S. Creem, Martin J. Walsh, William N. Brownsberger, Daniel J. Hunt and other members of the General Court for legislation to improve

the earned income tax credit for working families; petition (accompanied by bill, Senate, No. 1461) of Viriato M. deMacedo, Mathew Muratore, Bruce E. Tarr, Robert L. Hedlund and others for legislation to authorize tax free contributions to a trust for the care of incapacitated parents or guardians; petition (accompanied by bill, Senate, No. 1462) of Sal N. DiDomenico, Benjamin Swan and Joseph W. McGonagle, Jr. for legislation to provide for a corporate tax deduction to allow businesses to provide home energy efficiency audits to employees; petition (accompanied by bill, Senate, No. 1465) of Kenneth J. Donnelly, Louis L. Kafka, Jason M. Lewis, James R. Miceli and other members of the General Court for legislation to support educational opportunity for all; petition (accompanied by bill, Senate, No. 1466) of Kenneth J. Donnelly, Stephen Kulik, Keiko M. Orrall, Steven S. Howitt and other members of the General Court for legislation relative to exemptions from taxation of structures and buildings essential to the operation of agricultural and horticultural lands; petition (accompanied by bill, Senate, No. 1469) of Eileen M. Donoghue, James B. Eldridge, Leonard Mirra, Bruce E. Tarr and others for legislation to encourage employee student loan assistance; petition (accompanied by bill, Senate, No. 1470) of Eileen M. Donoghue, Harriette L. Chandler, Robert M. Koczera, Michael O. Moore and other members of the General Court for legislation relative to access to capital for business growth in economically distressed communities; petition (accompanied by bill, Senate, No. 1471) of Eileen M. Donoghue, Leonard Mirra, Anne M. Gobi, Stephen L. DiNatale and others for legislation relative to a tax credit for hiring recent graduates; petition (accompanied by bill, Senate, No. 1472) of Benjamin B. Downing and Marjorie C. Decker for legislation to encourage the development of new business in the Commonwealth; petition (accompanied by bill, Senate, No. 1473) of Benjamin B. Downing and Marjorie C. Decker for legislation relative to retaliatory taxation by life insurance companies; petition (accompanied by bill, Senate, No. 1475) of Benjamin B. Downing, Kenneth J. Donnelly, Benjamin Swan, Tricia Farley-Bouvier and other members of the General Court for legislation to reinvest in working families; petition (accompanied by bill, Senate, No. 1476) of James B. Eldridge for legislation to authorize the cities and towns of Massachusetts to authorize real estate tax rebates to qualified property owners; petition (accompanied by bill, Senate, No. 1477) of James B. Eldridge, Chris Walsh, Denise Provost, Peter V. Kocot and other members of the General Court for legislation to improve the earned income credit for working families; petition (accompanied by bill, Senate, No. 1478) of Ryan C. Fattman, Shaunna L. O'Connell, Richard J. Ross, Kevin J. Kuros and others for legislation to abolish the death tax; petition (accompanied by bill, Senate, No. 1479) of Ryan C. Fattman, Kevin J. Kuros and Leah Cole for legislation relative to the inventory tax; petition (accompanied by bill, Senate, No. 1480) of Ryan C. Fattman, Mathew Muratore, Richard J. Ross and Kevin J. Kuros for legislation to stimulating small business

investment; petition (accompanied by bill, Senate, No. 1481) of Ryan C. Fattman, Joseph D. McKenna, Richard J. Ross and Kevin J. Kuros for legislation to reduce the costs for adoption; petition (accompanied by bill, Senate, No. 1482) of Anne M. Gobi for legislation relative to certain endowment funds in private institutions of higher learning; petition (accompanied by bill, Senate, No. 1483) of Anne M. Gobi, Timothy R. Madden, Ruth B. Balser, Michael S. Day and others for legislation relative to the senior circuit breaker tax credit; petition (accompanied by bill, Senate, No. 1484) of Anne M. Gobi, Bruce J. Ayers, Robert L. Hedlund, John F. Keenan and other members of the General Court for legislation to establish a municipal gas tax exemption; petition (accompanied by bill, Senate, No. 1485) of Jim White and Marcos A. Devers for legislation to establish gateway regions and provide homeowner rehabilitation tax credits for developing certain small communities; petition (accompanied by bill, Senate, No. 1486) of Robert L. Hedlund, James M. Cantwell, Richard J. Ross, Donald F. Humason, Jr. and other members of the General Court relative to repealing the sales tax on the sale of boats built or rebuilt in the Commonwealth; petition (accompanied by bill, Senate, No. 1488) of Donald F. Humason, Jr., Josh S. Cutler, Bruce E. Tarr, Viriato M. deMacedo and other members of the General Court for legislation relative to gun safe tax deductions; petition (accompanied by bill, Senate, No. 1489) of Donald F. Humason, Jr., Bruce E. Tarr, Viriato M. deMacedo and Robert L. Hedlund for legislation relative to increasing transparency of taxpayers rights; petition (accompanied by bill, Senate, No. 1490) of Donald F. Humason, Jr., Viriato M. deMacedo, Bruce E. Tarr and Todd M. Smola for legislation relative to Tax Exemptions on Gun Safes and Trigger Locks; petition (accompanied by bill, Senate, No. 1491) of Donald F. Humason, Jr., Bruce E. Tarr, Viriato M. deMacedo and Robert L. Hedlund for legislation to improve tax administration processes in the Commonwealth; petition (accompanied by bill, Senate, No. 1492) of Donald F. Humason, Jr., Bruce E. Tarr, Viriato M. deMacedo and Robert L. Hedlund for legislation to establish a municipal gas tax reimbursement; petition (accompanied by bill, Senate, No. 1493) of Donald F. Humason, Jr., Bruce E. Tarr and Viriato M. deMacedo for legislation relative to gas tax reimbursement for Massachusetts Turnpike toll payers; petition (accompanied by bill, Senate, No. 1494) of Patricia D. Jehlen, Jennifer E. Benson, Michael O. Moore, Denise Provost and other members of the General Court for legislation to increase the property tax deferral for seniors; petition (accompanied by bill, Senate, No. 1495) of Patricia D. Jehlen for legislation to protect senior citizens from third party tax collection; petition (accompanied by bill, Senate, No. 1496) of Brian A. Joyce for legislation to abolish the sting tax; petition (accompanied by bill, Senate, No. 1497) of Brian A. Joyce for legislation to expand senior tax reductions for volunteer services; petition (accompanied by bill, Senate, No. 1498) of Brian A. Joyce for legislation relative to contributions to 401(k) by self-employed persons; petition (accompanied

by bill, Senate, No. 1499) of Brian A. Joyce for legislation to create the Borderland State Park trust fund; petition (accompanied by bill, Senate, No. 1500) of Brian A. Joyce for legislation relative to homeowners associations; petition (accompanied by bill, Senate, No. 1501) of Brian A. Joyce for legislation to impose an excise on the use of plastic carryout bags in certain stores; petition (accompanied by bill, Senate, No. 1504) of John F. Keenan, Jason M. Lewis and Jonathan Hecht for legislation relative to safe and efficient transportation systems; petition (accompanied by bill, Senate, No. 1505) of Thomas P. Kennedy and Frank I. Smizik for legislation to provide incentives for the purchase and use of alternative fuel vehicles; petition (accompanied by bill, Senate, No. 1507) of Eric P. Lesser, Sal N. DiDomenico, Joan B. Lovely, Jason M. Lewis and other members of the General Court for legislation to promote high-tech job growth in gateway cities; petition (accompanied by bill, Senate, No. 1508) of Jason M. Lewis, Benjamin Swan, James B. Eldridge, Brian A. Joyce and others for legislation to eliminate the tax deduction for direct-to-consumer pharmaceutical marketing; petition (accompanied by bill, Senate, No. 1509) of Jason M. Lewis, Ruth B. Balser, Tricia Farley-Bouvier, Michael J. Barrett and others for legislation relative to excessive executive compensation; petition (accompanied by bill, Senate, No. 1510) of Jason M. Lewis for legislation to pro-rate the corporate excise tax; petition (accompanied by bill, Senate, No. 1511) of Vincent Lawrence Dixon for legislation for a literacy tax credit; petition (accompanied by bill, Senate, No. 1512) of Vincent Lawrence Dixon for legislation for a grade improvement tax credit; petition (accompanied by bill, Senate, No. 1513) of Steven Keleti and Frank I. Smizik for legislation to authorize municipalities to grant property tax exemption for habitat and urban forest; petition (accompanied by bill, Senate, No. 1514) of Steven Keleti and Frank I. Smizik for legislation relative to housing affordability and open space local needs; petition (accompanied by bill, Senate, No. 1515) of Steven Keleti for legislation to shift revenue from sales tax to transportation fuel tax; petition (accompanied by bill, Senate, No. 1516) of Barbara L'Italien, Jason M. Lewis, Kay Khan, Mary S. Keefe and other members of the General Court for legislation relative to essential health benefits; petition (accompanied by bill, Senate, No. 1517) of Barbara L'Italien, Frank A. Moran, Jason M. Lewis, Timothy R. Madden and other members of the General Court for legislation to promote housing creation for persons with disabilities; petition (accompanied by bill, Senate, No. 1518) of Barbara L'Italien, Eileen M. Donoghue, Marcos A. Devers and Chris Walsh for legislation to provide further revenue to the Financial Literacy Trust Fund; petition (accompanied by bill, Senate, No. 1520) of Thomas F. Egan for legislation to exempt private pension income from taxation; petition (accompanied by bill, Senate, No. 1522) of Mark C. Montigny, Jason M. Lewis, Patricia D. Jehlen and Denise Provost for legislation relative to economic development tax credits; petition (accompanied by bill, Senate, No. 1524) of Mark C. Montigny, Jason M.

Lewis, Michael J. Barrett, Michael S. Day and other members of the General Court for legislation to close a corporate tax haven loophole; petition (accompanied by bill, Senate, No. 1525) of Michael O. Moore, Leah Cole, Chris Walsh, Brian M. Ashe and others for legislation to provide tax credits for hospitals providing charitable care; petition (accompanied by resolve, Senate, No. 1527) of Michael O. Moore, Leonard Mirra, Timothy R. Whelan, Leah Cole and other members of the General Court for legislation to automatically reduce the sales tax if certain revenue growth is exceeded; petition (accompanied by bill, Senate, No. 1528) of Michael O. Moore for legislation relative to filing of annual returns by small public charities; petition (accompanied by bill, Senate, No. 1529) of Michael O. Moore for legislation relative to tax credits for propane powered vehicles in the Commonwealth; petition (accompanied by bill, Senate, No. 1530) of Michael O. Moore for legislation to make certain changes in the administrative tax laws of the Commonwealth; petition (accompanied by bill, Senate, No. 1531) of Michael O. Moore, Paul K. Frost, Chris Walsh and Brian M. Ashe for legislation relative to a municipality's right of first refusal of agricultural land; petition (accompanied by bill, Senate, No. 1532) of Kathleen O'Connor Ives, Linda Dean Campbell, Diana DiZoglio, Steven S. Howitt and other members of the General Court for legislation to grow the creative economy; petition (accompanied by bill, Senate, No. 1534) of Kathleen O'Connor Ives, Linda Dean Campbell, Frank A. Moran, Mathew Muratore and others for legislation relative to veterans property tax abatement; petition (accompanied by bill, Senate, No. 1535) of David Fox for legislation relative to homeowners; petition (accompanied by bill, Senate, No. 1536) of Anthony W. Petrucci for legislation relative to the charitable donation of apparently wholesome food; petition (accompanied by bill, Senate, No. 1538) of Michael J. Rodrigues, Jennifer E. Benson, James R. Miceli, Colleen M. Garry and other members of the General Court for legislation to authorize voluntary income tax return contributions to the Massachusetts Fire Fighters Academy Trust Fund; petition (accompanied by bill, Senate, No. 1543) of Michael J. Rodrigues and Michael O. Moore for legislation relative to the corporate excise tax; petition (accompanied by bill, Senate, No. 1545) of Michael J. Rodrigues, Paul A. Schmid, III, Alan Silvia and Carole A. Fiola for legislation to enhance the creative economy through the tax code; petition (accompanied by bill, Senate, No. 1547) of Richard J. Ross and Bruce E. Tarr for legislation to authorize a city or town to designate a checkoff on its real estate tax bills and to establish an economic aid fund; petition (accompanied by bill, Senate, No. 1548) of Richard J. Ross, Robert L. Hedlund, Viriato M. deMacedo, Brian A. Joyce and other members of the General Court for legislation to exempt certain farmers' markets from certain property taxes; petition (accompanied by bill, Senate, No. 1549) of Richard J. Ross, Leonard Mirra, Bruce E. Tarr, Robert L. Hedlund and other members of the General Court for legislation to establish a

municipal gas tax exemption; petition (accompanied by bill, Senate, No. 1550) of Richard J. Ross, Leah Cole and Paul R. Heroux for legislation to reduce the property taxes of certain elderly persons; petition (accompanied by bill, Senate, No. 1551) of Richard J. Ross, Donald F. Humason, Jr. and Viriato M. deMacedo for legislation to exempt certain long-term care facilities from property taxes; petition (accompanied by bill, Senate, No. 1552) of Richard J. Ross, Bruce E. Tarr, Robert L. Hedlund, Donald F. Humason, Jr. and others for legislation to limit proposition 2 1/2 override elections and allowing an override in all communities; petition (accompanied by bill, Senate, No. 1553) of Richard J. Ross, Viriato M. deMacedo, Leonard Mirra, Timothy R. Madden and other members of the General Court for legislation to promote conservation through oyster shell recycling; petition (accompanied by bill, Senate, No. 1554) of Richard J. Ross, Sal N. DiDomenico, Bruce E. Tarr, Donald F. Humason, Jr. and others for legislation to establish the Commonwealth Municipal Dog Park Trust Fund; petition (accompanied by bill, Senate, No. 1555) of Michael F. Rush, Stephen L. DiNatale, Dennis A. Rosa, Michael O. Moore and other members of the General Court for legislation relative to home modifications for seniors; petition (accompanied by bill, Senate, No. 1556) of Michael F. Rush, Stephen L. DiNatale, Paul McMurtry, Jason M. Lewis and other members of the General Court for legislation to create the Preservation of Historic Buildings Trust Fund; petition (accompanied by bill, Senate, No. 1557) of Michael F. Rush, Stephen L. DiNatale, Josh S. Cutler, Michael O. Moore and other members of the General Court for legislation to grant property tax relief to seniors; petition (accompanied by bill, Senate, No. 1558) of Michael F. Rush and Brian M. Ashe for legislation to promote business continuity and recovery after a disaster; petition (accompanied by bill, Senate, No. 1559) of Michael F. Rush and Paul McMurtry for legislation relative to sales tax relief in the aftermath of an emergency; petition (accompanied by bill, Senate, No. 1560) of Michael F. Rush, Paul McMurtry and Richard J. Ross for legislation to promote business growth; petition (accompanied by bill, Senate, No. 1561) of Karen E. Spilka and Michelle M. DuBois for legislation to allow single family homeowners to deduct their municipal water, sewer and trash fees from their state income tax; petition (accompanied by bill, Senate, No. 1564) of Karen E. Spilka for legislation to extend single sales factor apportionment to all retail and wholesale corporations; petition (accompanied by bill, Senate, No. 1566) of Karen E. Spilka for legislation to promote reusable energy use in the Commonwealth; petition (accompanied by bill, Senate, No. 1567) of Karen E. Spilka and Michael O. Moore for legislation to reform state economic substance rules; petition (accompanied by bill, Senate, No. 1568) of Karen E. Spilka and Michelle M. DuBois for legislation to strengthen working families by increasing tax exemptions and dependent care tax credits; petition (accompanied by bill, Senate, No. 1569) of Mr. Joseph Toolan for legislation to provide a no tax law; petition (accompanied by bill, Senate, No. 1570) of Bruce E. Tarr,

Viriato M. deMacedo, Robert L. Hedlund and Donald F. Humason, Jr. for legislation to increase transparency of taxpayers rights; petition (accompanied by bill, Senate, No. 1571) of Bruce E. Tarr, Viriato M. deMacedo, Donald F. Humason, Jr. and Robert L. Hedlund for legislation to require periodic regulatory review at the Department of Revenue; petition (accompanied by bill, Senate, No. 1572) of Bruce E. Tarr, Robert L. Hedlund, Viriato M. deMacedo and Donald F. Humason, Jr. for legislation to create a super research and development tax credit; petition (accompanied by bill, Senate, No. 1573) of Bruce E. Tarr, Viriato M. deMacedo, Donald F. Humason, Jr. and Mathew Muratore for legislation relative to the creation of a training tax credit; petition (accompanied by bill, Senate, No. 1574) of Bruce E. Tarr, Viriato M. deMacedo and Donald F. Humason, Jr. for legislation relative to job creation tax credit; petition (accompanied by bill, Senate, No. 1575) of Bruce E. Tarr and Benjamin B. Downing for legislation to improve tax administration processes in the Commonwealth; petition (accompanied by bill, Senate, No. 1576) of Bruce E. Tarr, Daniel A. Wolf, Viriato M. deMacedo, Donald F. Humason, Jr. and other members of the Senate for legislation relative to the earned income tax credit; petition (accompanied by bill, Senate, No. 1577) of Bruce E. Tarr for legislation to clarify the application of the throw out rule for corporate excise sales factor apportionment purposes; petition (accompanied by bill, Senate, No. 1578) of Bruce E. Tarr, Viriato M. deMacedo, Robert L. Hedlund and Donald F. Humason, Jr. for legislation relative to vehicle registration and sales tax; petition (accompanied by bill, Senate, No. 1579) of Bruce E. Tarr, Steven S. Howitt, Viriato M. deMacedo, Donald F. Humason, Jr. and other members of the General Court for legislation to provide a property tax credit to surviving spouses of certain public safety personnel; petition (accompanied by bill, Senate, No. 1581) of Bruce E. Tarr, Viriato M. deMacedo, Robert L. Hedlund and Donald F. Humason, Jr. for legislation to create a private mortgage insurance tax deduction; petition (accompanied by bill, Senate, No. 1582) of Bruce E. Tarr, Carolyn C. Dykema, Viriato M. deMacedo, Robert L. Hedlund and others for legislation to dedicate a portion of the stabilization fund to cities and towns; petition (accompanied by bill, Senate, No. 1583) of Bruce E. Tarr, Viriato M. deMacedo, Donald F. Humason, Jr. and Richard J. Ross for legislation to provide for a tax exemption on the sale of recycled materials; petition (accompanied by bill, Senate, No. 1584) of Bruce E. Tarr, Viriato M. deMacedo, Robert L. Hedlund and Donald F. Humason, Jr. for legislation to extend single sales factor apportionment to all retail and wholesale corporations; petition (accompanied by bill, Senate, No. 1585) of Bruce E. Tarr and Timothy R. Madden for legislation relative to sales of motor vehicles; petition (accompanied by bill, Senate, No. 1586) of Bruce E. Tarr, Viriato M. deMacedo, Donald F. Humason, Jr. and Richard J. Ross for legislation to exempt certain medical supplies from the state sales tax; petition (accompanied by bill, Senate, No. 1587) of Bruce E.

Tarr, Leonard Mirra, Viriato M. deMacedo, Robert L. Hedlund and other members of the General Court for legislation to reduce the sales tax to 5%; petition (accompanied by bill, Senate, No. 1588) of Bruce E. Tarr, Viriato M. deMacedo, Donald F. Humason, Jr. and Richard J. Ross for legislation to increase restaurant competitiveness; petition (accompanied by bill, Senate, No. 1589) of Bruce E. Tarr for legislation relative to septic credit eligibility; petition (accompanied by bill, Senate, No. 1590) of Bruce E. Tarr, Leonard Mirra and Donald F. Humason, Jr. for legislation to provide local property tax relief; petition (accompanied by bill, Senate, No. 1591) of Bruce E. Tarr, Viriato M. deMacedo and Donald F. Humason, Jr. for legislation to phase out the corporate excise tax on property of net worth; petition (accompanied by bill, Senate, No. 1592) of Bruce E. Tarr, Viriato M. deMacedo, Robert L. Hedlund and Donald F. Humason, Jr. for legislation relative to corporate excise tax reform; petition (accompanied by bill, Senate, No. 1593) of Bruce E. Tarr, Viriato M. deMacedo and Donald F. Humason, Jr. for legislation to promote civic engagement in setting the income tax rate; petition (accompanied by bill, Senate, No. 1594) of Bruce E. Tarr for legislation to provide income tax relief during economic prosperity; petition (accompanied by bill, Senate, No. 1595) of Bruce E. Tarr, James M. Cantwell, Viriato M. deMacedo, Robert L. Hedlund and other members of the General Court for legislation to support commercial fishing; petition (accompanied by bill, Senate, No. 1596) of Bruce E. Tarr, Viriato M. deMacedo and Donald F. Humason, Jr. for legislation relative to eligible production expenses for the film tax credit; petition (accompanied by bill, Senate, No. 1597) of Bruce E. Tarr, Viriato M. deMacedo, Robert L. Hedlund, Donald F. Humason, Jr. and others for legislation to remove impediments to corporate growth; petition (accompanied by bill, Senate, No. 1598) of Bruce E. Tarr, Leonard Mirra, Viriato M. deMacedo, Robert L. Hedlund and other members of the General Court for legislation to create an angel investment tax credit; petition (accompanied by bill, Senate, No. 1599) of Bruce E. Tarr, Viriato M. deMacedo, Donald F. Humason, Jr. and Richard J. Ross for legislation to create an incentive for job creation; petition (accompanied by bill, Senate, No. 1600) of Bruce E. Tarr, Citizens for Limited Taxation, Viriato M. deMacedo, Robert L. Hedlund and other members of the Senate for legislation to reduce the income tax; petition (accompanied by bill, Senate, No. 1601) of Bruce E. Tarr for legislation to extend net operating losses to financial institutions and utility corporations; petition (accompanied by bill, Senate, No. 1603) of Bruce E. Tarr, Viriato M. deMacedo, Robert L. Hedlund, Donald F. Humason, Jr. and others for legislation to promote economic growth in the Commonwealth; petition (accompanied by bill, Senate, No. 1605) of James E. Timilty for legislation relative to a small business gas tax credit; petition (accompanied by bill, Senate, No. 1606) of James E. Timilty for legislation relative to tax exemptions for school related expenses; petition (accompanied by bill, Senate, No. 1607) of James E. Timilty for legislation relative to tax credits for the purchase of



certain medical supplies; petition (accompanied by bill, Senate, No. 1608) of James E. Timilty for legislation relative to the sales tax; petition (accompanied by bill, Senate, No. 1609) of James E. Timilty for legislation to eliminate the motor vehicle excise tax in the fifth and succeeding years; petition (accompanied by bill, Senate, No. 1610) of James E. Timilty for legislation relative to reducing the tax burden on seniors; petition (accompanied by bill, Senate, No. 1611) of James E. Timilty for legislation relative to property tax relief for senior citizens; petition (accompanied by bill, Senate, No. 1613) of James E. Timilty for legislation relative to preservation of historic agricultural structures; petition (accompanied by bill, Senate, No. 1615) of Daniel A. Wolf, Sarah K. Peake, Michael O. Moore, Jeffrey N. Roy and other members of the General Court for legislation relative to sales tax in cultural districts; petition (accompanied by bill, Senate, No. 2067) of Anne M. Gobi, Peter J. Durant and Paul K. Frost (by vote of the town) to authorize the town of Charlton to impose an additional excise tax on gasoline and diesel fuel and petition (accompanied by bill, Senate, No. 2164) (subject to Joint Rule 12) of Ryan C. Fattman and Kevin J. Kuros for legislation relative to the small commercial tax exemption, report the accompanying Order (Senate, No. 2290).

For the committee,  
Michael J. Rodrigues

# SENATE . . . . . No. 2290

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## The Commonwealth of Massachusetts



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In the One Hundred and Eighty-Ninth General Court  
(2015-2016)  
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1        *Ordered, That* the committee on Revenue be authorized and directed to make an  
2 investigation and study of certain current Senate documents numbered 1447, 1448, 1449, 1450,  
3 1451, 1452, 1453, 1454, 1455, 1456, 1457, 1458, 1461, 1462, 1465, 1466, 1469, 1470, 1471,  
4 1472, 1473, 1475, 1476, 1477, 1478, 1479, 1480, 1481, 1482, 1483, 1484, 1485, 1486, 1488,  
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11 1598, 1599, 1600, 1601, 1603, 1605, 1606, 1607, 1608, 1609, 1610, 1611, 1613, 1615, 2067 and  
12 2164 relative to revenue matters.