

# HOUSE . . . . . No. 5080

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, November 2, 2020.

The committee on Revenue, to whom were referred the petition (accompanied by bill, Senate, No. 1601) of Michael J. Barrett for legislation to repeal certain tax exemptions for aircraft; the petition (accompanied by bill, Senate, No. 1605) of Harriette L. Chandler and Daniel M. Donahue for legislation relative to excise tax repayments; the petition (accompanied by bill, Senate, No. 1606) of Harriette L. Chandler, Marjorie C. Decker, Jason M. Lewis, Rebecca L. Rausch and other members of the General Court for legislation to protect youth from nicotine addiction; the petition (accompanied by bill, Senate, No. 1607) of Sonia Chang-Diaz, Denise Provost and James B. Eldridge for legislation relative to sunseting tax expenditures; the petition (accompanied by bill, Senate, No. 1608) of Sonia Chang-Diaz, José F. Tosado, Denise Provost and James B. Eldridge for legislation to invest in our communities and tax exemptions; the petition (accompanied by bill, Senate, No. 1609) of Sonia Chang-Diaz and Denise Provost for legislation to improve the fairness of our tax laws; the petition (accompanied by bill, Senate, No. 1615) of Cynthia Stone Creem for legislation relative to the income tax deduction for charitable giving; the

petition (accompanied by bill, Senate, No. 1616) of Cynthia Stone Creem for legislation to eliminate telecommunications tax exemptions; the petition (accompanied by bill, Senate, No. 1618) of Cynthia Stone Creem, Diana DiZoglio, Mike Connolly, Joanne M. Comerford and other members of the General Court for legislation to sustain community preservation revenue; the petition (accompanied by bill, Senate, No. 1623) of Brendan P. Crighton and David Allen Robertson for legislation to ensure fairness through the economic development tax increment financing program; the petition (accompanied by bill, Senate, No. 1624) of Thomas Egan for legislation to exempt private pension income from taxation; the petition (accompanied by bill, Senate, No. 1625) of Brendan P. Crighton for legislation to close the water infrastructure funding gap with water and sewer connection fees; the petition (accompanied by bill, Senate, No. 1626) of Brendan P. Crighton, David F. DeCoste and Patrick M. O'Connor for legislation to exclude student loan forgiveness from taxable income for permanently and totally disabled veterans; the petition (accompanied by bill, Senate, No. 1630) of Julian Cyr for legislation to promote employee ownership; the petition (accompanied by bill, Senate, No. 1633) of Julian Cyr, Jack Patrick Lewis and Harriette L. Chandler for legislation to minimize youth vaping and support addiction prevention services; the petition (accompanied by bill, Senate, No. 1637) of Viriato M. deMacedo, Jason M. Lewis and Kathleen R. LaNatra for legislation to ensure marketplace fairness in taxation; the petition (accompanied by bill, Senate, No. 1638) of Sal N. DiDomenico and Michael O. Moore for legislation to provide home energy efficiency audits as a benefit of employment; the petition (accompanied by bill, Senate, No. 1641) of Diana DiZoglio, Patrick M. O'Connor, Anne M. Gobi and Julian Cyr for legislation to exempt sales of original art from the sales tax; the petition (accompanied by bill, Senate, No. 1642) of Liane Allen for legislation relative to excise taxes on certain motor vehicles registered in the Commonwealth; the petition (accompanied by bill, Senate, No. 1644) of Diana DiZoglio and Patrick M. O'Connor for legislation relative to short-term rentals; the petition (accompanied by bill, Senate, No. 1648) of Ryan C. Fattman and Michael J. Soter for legislation relative to vacation and short-term rentals; the petition (accompanied by bill, Senate, No. 1652) of Ryan C. Fattman, David F. DeCoste, Shaunna L. O'Connell and Michael J. Soter for legislation to reduce the costs for adoption; the petition (accompanied by bill, Senate, No. 1653) of Ryan C. Fattman and Michael J. Soter for legislation to stimulate small business investment; the petition (accompanied by bill, Senate, No. 1654) of Ryan C. Fattman, Joseph D. McKenna, David F. DeCoste, Shaunna L. O'Connell and others for

legislation relative to the inventory tax; the petition (accompanied by bill, Senate, No. 1655) of Ryan C. Fattman and Michael J. Soter for legislation relative to the small commercial tax exemption; the petition (accompanied by bill, Senate, No. 1656) of Ryan C. Fattman, Michael O. Moore, Michael J. Soter and Brian W. Murray for legislation relative to graduate student loan deductions; the petition (accompanied by bill, Senate, No. 1658) of Ryan C. Fattman, Steven S. Howitt, Shaunna L. O'Connell, Michael J. Soter and others for legislation to exempt residential security systems from sales tax; the petition (accompanied by bill, Senate, No. 1663) of Mary Gilbert, Jason M. Lewis, Sean Garballey and Maria Duaine Robinson for legislation relative to stormwater management and climate change adaptation incentives; the petition (accompanied by bill, Senate, No. 1669) of Anne M. Gobi for legislation relative to certain endowment funds in private institutions of higher learning; the petition (accompanied by bill, Senate, No. 1675) of Adam G. Hinds, Julian Cyr, Mary S. Keefe and Donald F. Humason, Jr. for legislation relative to gaming revenue and the Massachusetts Cultural Council; the petition (accompanied by bill, Senate, No. 1680) of Donald F. Humason, Jr. and David Allen Robertson for legislation relative to tax exemptions on gun safes and trigger locks; the petition (accompanied by bill, Senate, No. 1681) of Donald F. Humason, Jr., David F. DeCoste and David Allen Robertson for legislation relative to gun safe tax deductions; the petition (accompanied by bill, Senate, No. 1684) of Patricia D. Jehlen and David M. Rogers for legislation to prevent diversion of public revenue to private schools; the petition (accompanied by bill, Senate, No. 1686) of William Banks and Patrick M. O'Connor for legislation relative to the senior circuit breaker tax credit; the petition (accompanied by bill, Senate, No. 1696) of Eric P. Lesser, Brian M. Ashe, Michael O. Moore and José F. Tosado for legislation to establishing a tax deduction for donations to public colleges and universities; the petition (accompanied by bill, Senate, No. 1697) of Eric P. Lesser, Edward J. Kennedy, José F. Tosado, David Henry Argosky LeBoeuf and others for legislation to promote high-tech job growth in gateway cities; the petition (accompanied by bill, Senate, No. 1699) of Eric P. Lesser and José F. Tosado for legislation to promote access to higher education beginning at birth; the petition (accompanied by bill, Senate, No. 1700) of Eric P. Lesser and José F. Tosado for legislation to ensure the efficacy of corporate tax expenditures; the petition (accompanied by bill, Senate, No. 1701) of Jason M. Lewis and Michael J. Barrett for legislation to eliminate the tax deduction for direct-to-consumer pharmaceutical marketing; the petition (accompanied by bill, Senate, No. 1702) of Jason M. Lewis, Steven Ultrino

and Michael O. Moore for legislation relative to excessive executive compensation; the petition (accompanied by bill, Senate, No. 1704) of Vincent Lawrence Dixon for legislation for a literacy tax credit; the petition (accompanied by bill, Senate, No. 1705) of Vincent Lawrence Dixon for legislation for a grade improvement tax credit; the petition (accompanied by bill, Senate, No. 1706) of Jason M. Lewis, Diana DiZoglio, James Arciero, Walter F. Timilty and others for legislation to extend the wellness program tax credit; the petition (accompanied by bill, Senate, No. 1710) of Jason M. Lewis, Michael O. Moore and Lindsay N. Sabadosa for legislation to reduce recidivism and employment discrimination against released prisoners; the petition (accompanied by bill, Senate, No. 1714) of Jason M. Lewis, Michael O. Moore and Jack Patrick Lewis for legislation relative to the fair taxation of alcoholic beverages; the petition (accompanied by bill, Senate, No. 1721) of Mark C. Montigny, Michael D. Brady and Jonathan D. Zlotnik for legislation relative to economic development tax credits; the petition (accompanied by bill, Senate, No. 1728) of Michael O. Moore, Diana DiZoglio, Michael D. Brady, Jack Patrick Lewis and other members of the General Court for legislation to support job growth in the commonwealth; the petition (accompanied by bill, Senate, No. 1730) of Patrick M. O'Connor for legislation relative to exempted accommodations; the petition (accompanied by bill, Senate, No. 1733) of Patrick M. O'Connor for legislation to exclude small businesses from personal property tax; the petition (accompanied by bill, Senate, No. 1734) of Patrick M. O'Connor, David F. DeCoste, Mathew J. Muratore, Patrick Joseph Kearney and other members of the General Court for legislation to repeal the sales tax on boats built or rebuilt in the Commonwealth; the petition (accompanied by bill, Senate, No. 1736) of Patrick M. O'Connor and Donald F. Humason, Jr. for legislation to establish a tax credit for small businesses; the petition (accompanied by bill, Senate, No. 1739) of Patrick M. O'Connor and Donald F. Humason, Jr. for legislation to establish a tax credit for families caring for relatives with aphasia; the petition (accompanied by bill, Senate, No. 1741) of Patrick M. O'Connor for legislation to establish a tax credit for individuals paying college tuition; the petition (accompanied by bill, Senate, No. 1748) of Patrick M. O'Connor and David F. DeCoste for legislation to establish a tax credit for employment of veterans; the petition (accompanied by bill, Senate, No. 1750) of Patrick M. O'Connor for legislation relative to the accessibility and affordability of trade school education; the petition (accompanied by bill, Senate, No. 1752) of Irving Murstein for legislation to eliminate the excise tax on automobiles; the petition (accompanied by bill, Senate, No. 1756) of Patrick M. O'Connor,

David Allen Robertson, Ryan C. Fattman and Donald F. Humason, Jr. for legislation relative to middle class economic relief; the petition (accompanied by bill, Senate, No. 1762) of Michael J. Rodrigues and Paul A. Schmid, III for legislation relative to the marketplace collection of sales tax; the petition (accompanied by bill, Senate, No. 1770) of Bruce E. Tarr for legislation to create a super research and development tax credit; the petition (accompanied by bill, Senate, No. 1772) of Bruce E. Tarr, Donald F. Humason, Jr., David F. DeCoste and Shawn Dooley for legislation to reduce the income tax; the petition (accompanied by bill, Senate, No. 1773) of Bruce E. Tarr and Donald F. Humason, Jr. for legislation relative to vehicle registration and sales tax; the petition (accompanied by bill, Senate, No. 1776) of Bruce E. Tarr, Donald F. Humason, Jr. and David F. DeCoste for legislation to reduce the sales tax to 5 percent; the petition (accompanied by bill, Senate, No. 1777) of Bruce E. Tarr and Donald F. Humason, Jr. for legislation to promote civic engagement in setting the income tax rate; the petition (accompanied by bill, Senate, No. 1778) of Bruce E. Tarr for legislation to provide for a tax exemption on the sale of recycled materials; the petition (accompanied by bill, Senate, No. 1779) of Bruce E. Tarr and David Allen Robertson for legislation relative to exempting certain medical supplies from the state sales tax; the petition (accompanied by bill, Senate, No. 1781) of Bruce E. Tarr and Mark C. Montigny for legislation relative to the Massachusetts Maritime Commercial Development tax credit; the petition (accompanied by bill, Senate, No. 1784) of Bruce E. Tarr for legislation to extend the wellness program tax credit; the petition (accompanied by bill, Senate, No. 1785) of Bruce E. Tarr for legislation relative to the creation of a maritime tax credit; the petition (accompanied by bill, Senate, No. 1786) of Bruce E. Tarr, David F. DeCoste and Donald F. Humason, Jr. for legislation relative to exemption from taxation structures and buildings essential to the operation of agricultural and horticultural lands; the petition (accompanied by bill, Senate, No. 1787) of Bruce E. Tarr and Donald F. Humason, Jr. for legislation to promote tax relief for adoptive parents; the petition (accompanied by bill, Senate, No. 1788) of Bruce E. Tarr for legislation to create a private mortgage insurance tax deduction; the petition (accompanied by bill, Senate, No. 1789) of Bruce E. Tarr for legislation to encourage charitable giving; the petition (accompanied by bill, Senate, No. 1792) of Dean A. Tran, Susan Williams Gifford, Anne M. Gobi, Norman J. Orrall 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; the petition (accompanied by bill, Senate, No. 1796) of James T. Welch and

Bud L. Williams for legislation to expand availability of primary care services in underserved areas; the petition (accompanied by bill, Senate, No. 2345) (subject to Joint Rule 12) of Don Privitera for legislation relative to senior citizen property tax credits; the petition (accompanied by bill, House, No. 2549) of John J. Mahoney and others relative to the collection, assignment or transfer of delinquent property taxes by cities and towns; the petition (accompanied by bill, House, No. 2557) of Christopher M. Markey relative to the Part B taxable income rate; the petition (accompanied by bill, House, No. 2560) of Joseph D. McKenna and Susannah M. Whipps for legislation to ensure that state payments in lieu of taxes (PILOT) to cities and towns not be less than the previous fiscal year; the petition (accompanied by bill, House, No. 2561) of Joseph D. McKenna and others relative to the establishment of tax credits for the installation of home water filtration systems for certain homeowners; the petition (accompanied by bill, House, No. 2562) of Paul McMurtry and others relative to taxation on sales of living trees used in commercial and residential landscapes; the petition (accompanied by bill, House, No. 2563) of Paul McMurtry and others for legislation to reduce the interest rate on overdue property tax bills to two percent annually; the petition (accompanied by bill, House, No. 2564) of Paul McMurtry, John J. Lawn, Jr., and José F. Tosado for legislation to prohibit the conducting of tax audits or compliance activity regarding certain taxpayers 80 years of age or older; the petition (accompanied by bill, House, No. 2565) of Paul McMurtry, Brian M. Ashe and John J. Lawn, Jr., 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; the petition (accompanied by bill, House, No. 2567) of Paul McMurtry and others relative to establishing a tax deduction for donations to public colleges and universities; the petition (accompanied by bill, House, No. 2568) of Paul McMurtry and others relative to establishing a college tuition income tax deduction; the petition (accompanied by bill, House, No. 2570) of Frank A. Moran for legislation to provide a sales tax exemption for communities within ten miles of the New Hampshire border; the petition (accompanied by bill, House, No. 2571) of Michael J. Moran and Kevin G. Honan relative to establishing a sales tax exemption on Earth Day for purchases of “Energy Star” products, so-called, and hybrid motor vehicles; the petition (accompanied by bill, House, No. 2572) of Michael J. Moran that the Massachusetts Port Authority be authorized to tax and impose additional regulations on transportation network companies; the petition (accompanied by bill, House, No. 2573) of David K. Muradian, Jr., and

others for legislation to promote adoption of certain of dogs or cats from animal shelters by establishing tax credits for certain costs associated with said adoptions and by the creation of a motor vehicle registration plate; the petition (accompanied by bill, House, No. 2574) of David K. Muradian, Jr. and others relative to the sales tax exemption on personal safety devices; the petition (accompanied by bill, House, No. 2575) of David K. Muradian, Jr. and others for legislation to provide an income tax deduction for purchases of gun safes; the petition (accompanied by bill, House, No. 2576) of David K. Muradian, Jr. and others relative to sales tax exemptions for gun safes and trigger locks; the petition (accompanied by bill, House, No. 2577) of David K. Muradian, Jr., and others for legislation to provide for an oil tank removal tax credit for residents in manufactured housing communities; the petition (accompanied by bill, House, No. 2578) of Mathew J. Muratore and others relative to long term care insurance tax credits; the petition (accompanied by bill, House, No. 2579) of James M. Murphy and Patrick M. O'Connor for legislation to reduce the property tax liability for grandparents raising grandchildren; the petition (accompanied by bill, House, No. 2581) of David M. Nangle and Paul A. Schmid, III relative to certain public charities and institutions of higher education; the petition (accompanied by bill, House, No. 2583) of Tram T. Nguyen and others relative to providing better notices and protections in the process for collecting delinquent property taxes; the petition (accompanied by bill, House, No. 2584) 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; the petition (accompanied by bill, House, No. 2585) of Norman J. Orrall and others relative to the taxation of tools and machinery utilized in the repair of on-farm machinery; the petition (accompanied by bill, House, No. 2586) of Norman J. Orrall and others relative to property tax relief for persons seventy-five years or older; the petition (accompanied by bill, House, No. 2587) of Sarah K. Peake and others for legislation to authorize municipalities to offer property tax relief to certain eligible homeowners; the petition (accompanied by bill, House, No. 2588) of Alice Hanlon Peisch and Carmine Lawrence Gentile relative to property tax relief for elderly persons; the petition (accompanied by bill, House, No. 2593) of Smitty Pignatelli and others for legislation to reimburse municipalities for state excise taxes on gasoline; the petition (accompanied by bill, House, No. 2595) of Elizabeth A. Poirier and Timothy R. Whelan relative to taxes generated by charitable raffles and bazaars; the petition (accompanied by bill, House, No. 2596) of Elizabeth A. Poirier relative to the refunding of sales taxes on certain purchases; the

petition (accompanied by bill, House, No. 2597) of Elizabeth A. Poirier and José F. Tosado relative to the tax administrative laws of the Commonwealth; the petition (accompanied by bill, House, No. 2600) of Elizabeth A. Poirier relative to municipal option tax abatements for contaminated real property; the petition (accompanied by bill, House, No. 2601) of Elizabeth A. Poirier for legislation to exempt farmers' markets from certain property taxes; the petition (accompanied by bill, House, No. 2602) of Elizabeth A. Poirier relative to real estate tax exemptions for recipients of the Air Force Cross or Presidential Unit Citation; the petition (accompanied by bill, House, No. 2604) of Elizabeth A. Poirier relative to the interest paid to taxpayers on tax abatements; the petition (accompanied by bill, House, No. 2605) of Elizabeth A. Poirier relative to excise tax exemptions; the petition (accompanied by bill, House, No. 2611) of David M. Rogers and others relative to expenses associated with college savings program established by the Commonwealth; the petition (accompanied by bill, House, No. 2612) of John H. Rogers and Louis L. Kafka for legislation to create an income tax credit for qualified tuition and fees for higher education; the petition (accompanied by bill, House, No. 2613) of John H. Rogers, Angelo M. Scaccia and Patrick Joseph Kearney relative to the commitment of a certain percentage of revenue to the stabilization fund; the petition (accompanied by bill, House, No. 2614) of John H. Rogers relative to establishing a one-time capital expenditure fund with capital gains revenue; the petition (accompanied by bill, House, No. 2616) of John H. Rogers relative to community preservation surcharges; the petition (accompanied by bill, House, No. 2617) of Jeffrey N. Roy and others relative to providing a tax credit for manufacturing employees training; the petition (accompanied by bill, House, No. 2620) of Daniel J. Ryan and others for legislation to establish an early educator income tax credit; the petition (accompanied by bill, House, No. 2622) of Angelo M. Scaccia for legislation to clarify the limited exemption from taxation of certain facilities for the treatment of committed mentally ill persons; the petition (accompanied by bill, House, No. 2623) of Angelo M. Scaccia and others relative to the tax credit for the containment or abatement of lead paint and further protecting children from lead paint contamination; the petition (accompanied by bill, House, No. 2624) of Angelo M. Scaccia relative to film tax credit transferability; the petition (accompanied by bill, House, No. 2625) of Angelo M. Scaccia relative to Part B taxable income; the petition (accompanied by bill, House, No. 2626) of Angelo M. Scaccia relative to taxable income from contributory annuity, pension, endowment or retirement funds; the petition (accompanied by bill, House, No. 2627) of

Angelo M. Scaccia relative to the film tax credit; the petition (accompanied by bill, House, No. 2628) of Angelo M. Scaccia relative to increasing the income tax rate and personal exemption and lowering the sales tax rate; the petition (accompanied by bill, House, No. 2629) of Angelo M. Scaccia relative to certain tax exemptions for motion picture productions; the petition (accompanied by bill, House, No. 2630) of Paul A. Schmid, III and others for legislation to establish a tax deduction for charitable donations of food by certain farmers; the petition (accompanied by bill, House, No. 2632) of Paul A. Schmid, III and others for legislation to create a twenty-five percent personal income tax credit for the purchase and installation of plants and landscaping items intended to reduce water usage; the petition (accompanied by bill, House, No. 2633) of Todd M. Smola and others for legislation to exempt certain disabled service-connected veterans from payment of the motor vehicle excise tax; the petition (accompanied by bill, House, No. 2634) of Todd M. Smola and Donald R. Berthiaume, Jr., for legislation to establish a property tax exemption for members of the National Guard; the petition (accompanied by bill, House, No. 2635) of Todd M. Smola and Anne M. Gobi 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; the petition (accompanied by bill, House, No. 2637) of Todd M. Smola and Shaunna L. O'Connell relative to the calculation of the motor vehicle excise tax; the petition (accompanied by bill, House, No. 2639) of Michael J. Soter and others relative to the amount and valuation for eligibility for a tax exemption on commercial property; the petition (accompanied by bill, House, No. 2641) of Theodore C. Speliotis and David F. DeCoste relative to the sales tax exemption for disabled veterans on the purchase of motor vehicles; the petition (accompanied by bill, House, No. 2642) of Theodore C. Speliotis relative to promoting small business competitiveness by reducing the tax on certain sales totaling one thousand dollars or greater; the petition (accompanied by resolve, House, No. 2643) of Thomas M. Stanley and others relative to studying the loss of revenue in the fishing industry of the Commonwealth; the petition (accompanied by bill, House, No. 2644) of Thomas M. Stanley and others for legislation to sustain community preservation revenue; the petition (accompanied by bill, House, No. 2646) of William M. Straus and others for legislation to exempts portions of cranberry bogs set aside for renewable energy purposes from certain taxes; the petition (accompanied by bill, House, No. 2649) of William M. Straus relative to taxation for certain land subject to conservation restrictions; the petition (accompanied by bill, House, No.

2650) of Paul F. Tucker and others for legislation to authorize the Department of Revenue to collect unpaid amounts of restitution payments to victims of crime by withholding wages of offenders; the petition (accompanied by bill, House, No. 2652) of Chynah Tyler and others for legislation to authorize tax credits for rent paid on personal residences of taxpayers; the petition (accompanied by bill, House, No. 2654) of Andres X. Vargas, Denise C. Garlick and others for legislation to authorize an excise tax on all electronic smoking devices or tobacco products; the petition (accompanied by bill, House, No. 2655) of John C. Velis and others relative to motor vehicle-related tax and fee exemptions for certain disabled veterans; the petition (accompanied by bill, House, No. 2656) of David T. Vieira relative to preserving information content of historic resources with community preservation funds; the petition (accompanied by bill, House, No. 2659) of Bud L. Williams, Carlos González and Chynah Tyler relative to payments of property taxes and payments made in lieu of property taxes for certain gaming licensees; the petition (accompanied by bill, House, No. 3579) of Nika C. Elugardo and others relative to freezing of the rate and valuation of taxes on real income to protect elder housing; the petition (accompanied by bill, House, No. 3580) of Shaunna L. O'Connell and others relative to property tax exemptions for certain disabled veterans; the petition (accompanied by bill, House, No. 3581) of Thomas P. Walsh that the commissioner of the Department of Revenue be authorized to generate and provide to local boards of assessors and the registrar of motor vehicles a detailed description of each circumstance that may warrant a motor vehicle abatement or exemption; the petition (accompanied by bill, House, No. 3616) of Mathew J. Muratore and others relative to providing for an exemption from the motor vehicle excise tax for certain armed forces medal recipients; the petition (accompanied by bill, House, No. 3663) of Mathew J. Muratore and others relative to tax deductions for retirement account contributions; the petition (accompanied by bill, House, No. 3786) of Paul Brodeur and Jason M. Lewis relative to municipal snow and ice removal budgets; the petition (accompanied by bill, House, No. 3790) of Brian W. Murray and others relative to a certain property tax exemption for the elderly; the petition (accompanied by bill, House, No. 3812) of James Arciero and others relative to the student loan debt relief tax credit; the petition (accompanied by bill, House, No. 3813) of William Tessmer relative to certain tax reporting requirements; the petition (accompanied by bill, House, No. 3089) of Aaron Michlewitz and Chynah Tyler relative to autonomous vehicles; the petition (accompanied by bill, House, No. 3890) of William L. Crocker, Jr., and others for legislation to authorize cities and

towns to freeze the property taxes of senior citizens; the petition (accompanied by bill, House, No. 3891) of Nika C. Elugardo and others for legislation to establish a permanent advisory commission (including members of the General Court) to investigate and study the maximizing of the Commonwealth's return on investment for tax expenditures and to provide assessment, evaluation and measurement tools for tax expenditures; the petition (accompanied by bill, House, No. 3892) of Kay Khan and others for legislation to establish a realistic advertising tax credit; the petition (accompanied by bill, House, No. 3942 ) of Josh S. Cutler relative to deeds excise receipts; and the petition (accompanied by bill, House, No. 4190) of Paul Brodeur relative to the amount of the deduction on taxable income for rent, reports the accompanying order (House, No. 5080) ought to be adopted.

For the committee,

MARK J. CUSACK.

# HOUSE . . . . . No. 5080

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## The Commonwealth of Massachusetts



*House of Representatives, November 2, 2020.*

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 Senate documents numbered 1601, 1605,  
3 1606, 1607, 1608, 1609, 1615, 1616, 1618, 1623, 1624, 1625, 1626, 1630, 1633, 1637, 1638,  
4 1641, 1642, 1644, 1648, 1652, 1653, 1654, 1655, 1656, 1658, 1663, 1669, 1675, 1680, 1681,  
5 1684, 1686, 1696, 1697, 1699, 1700, 1701, 1702, 1704, 1705, 1706, 1710, 1714, 1721, 1728,  
6 1730, 1733, 1734, 1736, 1739, 1741, 1748, 1750, 1752, 1756, 1762, 1770, 1772, 1773, 1776,  
7 1777, 1778, 1779, 1781, 1784, 1785, 1786, 1787, 1788, 1789, 1792, 1796 and 2345 and House  
8 documents numbered 2549, 2557, 2560, 2561, 2562, 2563, 2564, 2565, 2567, 2568, 2570, 2571,  
9 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2581, 2583, 2584, 2585, 2586, 2587, 2588,  
10 2593, 2595, 2596, 2597, 2600, 2601, 2602, 2604, 2605, 2611, 2612, 2613, 2614, 2616, 2617,  
11 2620, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2632, 2633, 2634, 2635, 2637,  
12 2639, 2641, 2642, 2643, 2644, 2646, 2649, 2650, 2652, 2654, 2655, 2656, 2659, 3579, 3580,  
13 3581, 3616, 3663, 3786, 3789, 3790, 3812, 3813, 3890, 3891, 3892, 3942 and 4190, relative to  
14 tax exemptions, tax credits and other revenue issues.

15           Said committee shall report to the General Court the results of its investigation and study  
16 and its recommendations, if any, together with drafts of legislation necessary to carry such  
17 recommendations into effect, by filing the same with the Clerk of the House of Representatives  
18 on or before December 31, 2020.