HOUSE . . . . . No. 5128

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, November 19, 2020.

The committee on Revenue, to whom were referred the petition (accompanied by bill, House, No. 2388) of James Arciero and Christopher Hendricks for legislation to establish an excise tax credit for the use of alternative fuels for heavy duty and medium duty vehicles; the petition (accompanied by bill, House, No. 2389) of James Arciero and others relative to increasing property tax exemptions for disabled veterans; the petition (accompanied by bill, House, No. 2394) of Bruce J. Ayers and Patrick M. O'Connor relative to providing a tax deduction of health insurance payments from gross income for self-employed individuals; the petition (accompanied by bill, House, No. 2395) of Bruce J. Ayers, David F. DeCoste and Patrick M. O'Connor relative to providing tax processing and filing assistance for certain disabled veterans; the petition (accompanied by bill, House, No. 2396) of Bruce J. Ayers and Carolyn C. Dykema for legislation to exempt small charities from the tax on raffle proceeds; the petition (accompanied by bill, House, No. 2398) of Bruce J. Ayers, David F. DeCoste and Patrick M. O'Connor relative to certain sales tax exemptions for veterans' organizations; the petition (accompanied by bill, House, No. 2399) of Bruce J. Ayers and Patrick M. O'Connor relative to providing property tax relief for small business owners; the petition (accompanied by bill, House, No. 2400) of Bruce J. Ayers that certain fraternal organizations be exempt from the tax on the sale of alcoholic

beverages; the petition (accompanied by bill, House, No. 2401) of Bruce J. Ayers and others for legislation to establish a homestead exemption for disabled veterans; the petition (accompanied by bill, House, No. 2402) of Bruce J. Ayers and others relative to repealing the sales tax on the sale of boats built or rebuilt in the Commonwealth; the petition (accompanied by bill, House, No. 2404) of F. Jay Barrows, Steven S. Howitt and Timothy R. Whelan for legislation to provide an income tax credit for expenditures for the design, construction, repair or replacement of failed cesspool or septic systems; the petition (accompanied by bill, House, No. 2407) of Natalie M. Blais and others relative to payments in lieu of taxation by organizations exempt from the property tax; the petition (accompanied by bill, House, No. 2409) of Nicholas A. Boldyga for legislation to reduce the sales tax and limit the compensation of certain public employees; the petition (accompanied by bill, House, No. 2410) of Paul Brodeur and others for legislation to establish an employer student loan repayment tax credit; the petition (accompanied by bill, House, No. 2411) of Antonio F. D. Cabral and others for legislation to provide for a tax deduction for certain graduate student loan debt; the petition (accompanied by bill, House, No. 2413) of Antonio F. D. Cabral and others for legislation to establish an historic building fire prevention tax credit; the petition (accompanied by bill, House, No. 2415) of Peter Capano relative to the exemption of certain private pension income from taxation; the petition (accompanied by bill, House, No. 2418) of Tackey Chan and Bruce J. Ayers for legislation relative to the senior circuit breaker tax credit; the petition (accompanied by bill, House, No. 2419) of Tackey Chan and others relative to the expiration date of the film tax credit; the petition (accompanied by bill, House, No. 2420) of Tackey Chan and Bruce J. Ayers relative to restoring the harbors and inland waters maintenance fund; the petition (accompanied by bill, House, No. 2422) of Michelle L. Ciccolo and others for legislation to establish a special commission (including members of the General Court) to study the federal, state and local tax laws applicable to residents of the commonwealth; the joint petition (accompanied by bill, House, No. 2424) of Mike Connolly, Joanne M. Comerford and others relative to certain taxable income rates; the petition (accompanied by bill, House, No. 2425) of Mike Connolly and others relative to the imposition of a fee on the purchase price upon the transfer of real property interest to alien purchasers in certain real property transactions; the petition (accompanied by bill, House, No. 2430) of James J. Sullivan and Denise C. Garlick relative to the use of community preservation funds for the acquisition of artificial turf for athletic fields; the petition (accompanied by bill, House, No. 2433) of Marjorie C. Decker and

David F. DeCoste relative to the electronic deposit of tax refunds; the petition (accompanied by bill, House, No. 2435) of Marjorie C. Decker relative to the assessment of real property for local taxation purposes; the petition (accompanied by bill, House, No. 2436) of Marjorie C. Decker and others for legislation to impose an eighty percent excise on cigars and smoking tobacco; the petition (accompanied by bill, House, No. 2437) of Marjorie C. Decker and James K. Hawkins for legislation to further regulate the value of real estate transactions; the petition (accompanied by bill, House, No. 2438) of David F. DeCoste and others relative to the imposition of the sales tax for the keeping of horses as a commercial enterprise; the petition (accompanied by bill, House, No. 2441) of Daniel M. Donahue and others relative to income tax credits for the design and manufacture of video games; the petition (accompanied by bill, House, No. 2442) of Daniel M. Donahue and Andres X. Vargas that the Department of Revenue be directed to prepare a feasibility study relative to creating a tax incentive program for new business growth; the petition (accompanied by bill, House, No. 2443) of Daniel M. Donahue and Harriette L. Chandler relative to excise tax repayments; the petition (accompanied by bill, House, No. 2444) of Shawn Dooley and others relative to information included with municipal tax bills; the petition (accompanied by bill, House, No. 2445) of Shawn Dooley and others for legislation to authorize nonrefundable campaign contribution tax credits for contributions made to campaign committees of certain candidates for public offices; the petition (accompanied by bill, House, No. 2448) of William J. Driscoll, Jr., and others relative to excluding student loan forgiveness from taxable income for permanently and totally disabled veterans; the petition (accompanied by bill, House, No. 2453) of Nika C. Elugardo and others relative to the Brownfields tax credit; the petition (accompanied by bill, House, No. 2454) of Kimberly N. Ferguson and others relative to the taxation of electronic smoking devices, cigars and smoking tobacco; the petition (accompanied by bill, House, No. 2459) of Ann-Margaret Ferrante, Carlos González and Sarah K. Peake for legislation to establish an artist workspace tax credit; the petition (accompanied by bill, House, No. 2460) of Ann-Margaret Ferrante for legislation to establish a tax exemption for artisan products sold in cultural districts; the petition (accompanied by bill, House, No. 2462) of Ann-Margaret Ferrante, David M. Nangle and Mark C. Montigny for legislation to establish maritime commercial development tax credits; the petition (accompanied by bill, House, No. 2463) of Ann-Margaret Ferrante and others relative to community preservation revenue; the petition (accompanied by bill, House, No. 2464) of Paul K. Frost, Peter J. Durant and José F. Tosado for

legislation to provide for a tax deduction for certain home heating costs; the petition (accompanied by bill, House, No. 2465) 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; the petition (accompanied by bill, House, No. 2466) of Paul K. Frost and Peter J. Durant relative to home health care and hospice tax deductions; the petition (accompanied by bill, House, No. 2467) of Paul K. Frost, Peter J. Durant and Shaunna L. O'Connell for legislation to provide a certain income tax exemption for elderly persons; the petition (accompanied by bill, House, No. 2468) of William C. Galvin relative to the dates established for the mailing of property tax bills; the petition (accompanied by bill, House, No. 2471) of Sean Garballey and others relative to tax exempt property; the petition (accompanied by bill, House, No. 2472) of Sean Garballey, Peter Capano and Brendan P. Crighton for legislation to establish under the Department of Revenue a water infrastructure trust fund to address water infrastructure needs and authorize cities and towns to collect additional fees for water or sewer services connections; the petition (accompanied by bill, House, No. 2473) of Colleen M. Garry relative to an income tax deduction for certain school expenses; the petition (accompanied by bill, House, No. 2474) of Colleen M. Garry and David Allen Robertson relative to income tax exemptions for certain survivors of acts of terrorism; the petition (accompanied by bill, House, No. 2475) of Colleen M. Garry relative to making assisted living programs eligible for tax increment financing and allowing municipalities to provide flexible targeted incentives; the petition (accompanied by bill, House, No. 2476) of Colleen M. Garry relative to tax credits for persons caring for elderly relatives at home; the petition (accompanied by bill, House, No. 2478) of Thomas A. Golden, Jr., and Bruce E. Tarr 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; the petition (accompanied by bill, House, No. 2479) of Thomas A. Golden, Jr., and others relative to providing tax incentives for small scale commercial development in gateway municipalities; the petition (accompanied by bill, House, No. 2480) of Carlos González and others relative to corporate taxes; the petition (accompanied by bill, House, No. 2482) of Kenneth I. Gordon relative to the rate of interest applied to judgements for tax abatements on personal property; the petition (accompanied by bill, House, No. 2484) of Tami L. Gouveia, Jack Patrick Lewis and others for legislation to repeal certain tax exemptions for aircraft; the petition (accompanied by bill, House, No. 2485) of Danielle W. Gregoire, Jonathan Hecht and Michael O. Moore that

tobacco tax revenues be used to reduce tobacco use; the petition (accompanied by bill, House, No. 2488) of Sheila C. Harrington relative to the taxation of private pensions and government pensions; the petition (accompanied by bill, House, No. 2490) of Jonathan Hecht and others relative to the tax treatment of individual retirement accounts; the petition (accompanied by bill, House, No. 2491) of Bradford Hill and Michael J. Soter for legislation to provide an income tax deduction for donations to charitable institutions; the petition (accompanied by bill, House, No. 2492) of Bradford Hill and others for legislation to provide tax credits for engaging in agricultural internships for qualified students for farm training; the petition (accompanied by bill, House, No. 2493) of Bradford Hill, David F. DeCoste and Michael J. Soter relative to the property tax deferral program; the petition (accompanied by bill, House, No. 2495) 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; the petition (accompanied by bill, House, No. 2496) of Kate Hogan and others relative to privately owned public use airport real estate taxes; the petition (accompanied by bill, House, No. 2498) of Kevin G. Honan and others relative to the low income housing tax credit; the petition (accompanied by bill, House, No. 2501) of Kevin G. Honan and others for legislation to further regulate expenditures for mortgages from the Community Preservation Trust Fund; the petition (accompanied by bill, House, No. 2503) of Steven S. Howitt relative to the tax exemption status of municipal employee pensions for certain retired municipal employees of the state of Rhode Island; the petition (accompanied by bill, House, No. 2504) of Steven S. Howitt relative to payments in lieu of tax settlements for certain out of state educational entities; the petition (accompanied by bill, House, No. 2505) of Steven S. Howitt and Shaunna L. O'Connell for legislation to establish a senior citizen volunteer property tax reduction; the petition (accompanied by bill, House, No. 2508) of Daniel J. Hunt and others relative to exempting certain veterans' organizations from state and local meals tax; the petition (accompanied by bill, House, No. 2509) of Randy Hunt relative to corporate excise taxes for homeowners associations organized as corporations; the petition (accompanied by bill, House, No. 2513) of Bradley H. Jones, Jr., and others relative to eliminating the corporate minimum excise tax; the petition (accompanied by bill, House, No. 2514) of Bradley H. Jones, Jr., and others relative to exempting municipalities from the gas tax; the petition (accompanied by bill, House, No. 2515) 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; the petition (accompanied by bill, House, No. 2516) of Bradley H. Jones, Jr., and others relative to the calculation of the inventory tax on certain corporations; the petition (accompanied by bill, House, No. 2518) of Bradley H. Jones, Jr., and others relative to the taxation and calculation of the net income of certain business corporations; the petition (accompanied by bill, House, No. 2520) of Bradley H. Jones, Jr., and others for legislation to require a waiting period for the implementation of new taxes; the petition (accompanied by bill, House, No. 2521) of Bradley H. Jones, Jr., and others relative to limitations on expenditures and revenues; the petition (accompanied by bill, House, No. 2523) of Louis L. Kafka and James K. Hawkins 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; the petition (accompanied by bill, House, No. 2524) of Hannah Kane and others relative to the state tax return filings for annuities; the petition (accompanied by bill, House, No. 2525) of Patrick Joseph Kearney and others relative to repealing the sales tax on boats built or rebuilt in the Commonwealth; the petition (accompanied by bill, House, No. 2526) of James M. Kelcourse relative to personal property tax exemptions; the petition (accompanied by bill, House, No. 2527) of Kay Khan and others for legislation to increase the excise tax on alcoholic beverages; the petition (accompanied by bill, House, No. 2528) of David Snieckus relative to the taxation of whole natural food for human consumption and establishing a prevention and wellness trust fund; the petition (accompanied by bill, House, No. 2531) of David Henry Argosky LeBoeuf and others relative to the classification and taxation of urban public access land; the petition (accompanied by bill, House, No. 2532) of Jack Patrick Lewis, Maria Duaime Robinson and José F. Tosado for legislation to create a local option property tax cap for low-income persons sixty-five years of age or older; the petition (accompanied by bill, House, No. 2533) of Jack Patrick Lewis and others relative to motor vehicle excise tax exemptions for certain low-income veterans; the petition (accompanied by bill, House, No. 2534) of Jack Patrick Lewis and others for legislation to provide an exemption from the motor vehicle excise tax for certain persons 65 years of age or older; the petition (accompanied by bill, House, No. 2537) of David Paul Linsky and others for legislation to create an income tax deduction for municipal and school fees; the petition (accompanied by bill, House, No. 2538) of David Paul Linsky relative to the property tax classification of small businesses; the petition (accompanied by bill, House, No. 2539) of David Paul Linsky relative to the taxation of commercial uses

in common areas of condominium complexes; the petition (accompanied by bill, House, No. 2540) of David Paul Linsky relative to the classification of real property for purposes of taxation; the petition (accompanied by bill, House, No. 2541) of David Paul Linsky for legislation to exempt the pensions of certain veterans from the income tax laws of the Commonwealth; the petition (accompanied by bill, House, No. 2542) of David Paul Linsky for legislation to extend the property tax exemption to surviving spouses of blind persons; the petition (accompanied by bill, House, No. 2543) of Jay D. Livingstone, Daniel R. Cullinane and Joseph A. Boncore relative to the assessment of local taxes; the petition (accompanied by bill, House, No. 2545) of Marc T. Lombardo and Shaunna L. O'Connell for legislation to lower the sales tax to five percent; the petition (accompanied by bill, House, No. 2546) of Marc T. Lombardo and Timothy R. Whelan relative to reducing the income tax to 5 percent; and the petition (accompanied by bill, House, No. 2547) of Marc T. Lombardo and others for legislation to exempt municipalities from the gas tax, reports recommending that the accompanying order (House, No. 5128) ought to be adopted.

For the committee,

MARK J. CUSACK.

HOUSE . . . . . No. 5128

The Commonwealth of Massachusetts

House of Representatives, November 19, 2020.

Ordered, That the committee on Revenue be authorized to sit during a recess of the General Court to make an investigation and study of House documents numbered 2388, 2389, 2394, 2395, 2396, 2398, 2399, 2400, 2401, 2402, 2404, 2407, 2409, 2410, 2411, 2413, 2415, 2418, 2419, 2420, 2422, 2424, 2425, 2430, 2433, 2435, 2436, 2437, 2438, 2441, 2442, 2443, 2444, 2445, 2448, 2453, 2454, 2459, 2460, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2471, 2472, 2473, 2474, 2475, 2476, 2478, 2479, 2480, 2482, 2484, 2485, 2488, 2490, 2491, 2492, 2493, 2495, 2496, 2498, 2501, 2503, 2504, 2505, 2508, 2509, 2513, 2514, 2515, 2516, 2518, 2520, 2521, 2523, 2524, 2525, 2526, 2527, 2528, 2531, 2532, 2533, 2534, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2545, 2546 and 2547, relative to revenue.

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