

**HOUSE . . . . . No. 2422**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Michelle L. Ciccolo***

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to establishing a tax revenue fairness and implementation commission.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Michelle L. Ciccolo</i>	<i>15th Middlesex</i>	<i>1/18/2019</i>
<i>Tricia Farley-Bouvier</i>	<i>3rd Berkshire</i>	<i>1/28/2019</i>
<i>Mindy Domb</i>	<i>3rd Hampshire</i>	<i>1/31/2019</i>
<i>Cindy F. Friedman</i>	<i>Fourth Middlesex</i>	<i>1/31/2019</i>
<i>Denise Provost</i>	<i>27th Middlesex</i>	<i>1/31/2019</i>
<i>Angelo M. Scaccia</i>	<i>14th Suffolk</i>	<i>2/1/2019</i>
<i>Jonathan Hecht</i>	<i>29th Middlesex</i>	<i>1/31/2019</i>
<i>Maria Duaine Robinson</i>	<i>6th Middlesex</i>	<i>1/31/2019</i>
<i>David M. Rogers</i>	<i>24th Middlesex</i>	<i>2/1/2019</i>
<i>Tami L. Gouveia</i>	<i>14th Middlesex</i>	<i>2/1/2019</i>

**HOUSE . . . . . No. 2422**

By Mrs. Ciccolo of Lexington, a 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. Revenue.

**The Commonwealth of Massachusetts**

**In the One Hundred and Ninety-First General Court  
(2019-2020)**

An Act relative to establishing a tax revenue fairness and implementation commission.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1           There shall be established, pursuant to section 2A of chapter 4 of the General Laws, a tax  
2 revenue fairness and implementation commission to study the federal, state and local tax laws  
3 applicable to residents of the commonwealth. The commission shall review and evaluate the  
4 impact of the federal tax code on Massachusetts with particular focus on the changes made by  
5 Congress in U.S. Public Law 115-97; update the 2014 Massachusetts Tax Fairness  
6 Commission’s report, and develop further action steps to implement the recommendations  
7 contained therein; determine the level of structural deficit, if any, that exists due to insufficient  
8 revenue; and suggest new revenue sources or increases to existing revenue sources. The  
9 commission shall examine the experiences and policy efforts of other states relating to tax  
10 fairness and equity.

11           The commission shall file a report with the clerks of the senate and house of  
12 representatives not later than 9 months after the establishment of said commission. The report

13 shall include, but not be limited to: (i) the total amount of taxes currently paid by individuals at  
14 various income levels; (ii) the effects that changes to tax laws would have on individuals of all  
15 income levels; (iii) the changes in revenue collected by the commonwealth as a result of recent  
16 federal tax law revisions; (iv) the adequacy of revenue generated by individuals, businesses and  
17 any other tax types; (v) tax rates necessary to fund required investments in public infrastructure  
18 and education; (vi) tax rates necessary to promote prosperity for all residents; (vii) the impact of  
19 restrictions on tax rates under Article XLIV of the Amendments to the Constitution; (viii)  
20 recommendations for changes in laws to achieve an equitable and adequate system of taxation;  
21 (ix) the best practices of other states; (x) tax rates necessary to ensure economic competitiveness  
22 with peer and competitor states; (xi) tax rates necessary to avoid destabilization of household  
23 budgets or undue hardships for citizens; and (xii) tax rates necessary to foster and encourage  
24 robust private sector investment in capital equipment and the state's work force.

25         The commission shall consist of the house and senate chairs of the joint committee on  
26 revenue or the chairs' designees, who shall serve as co-chairs of the commission; the secretary of  
27 administration and finance or the secretary's designee; the commissioner of the department of  
28 revenue or the commissioner's designee; the minority leader of the house of representatives or a  
29 designee; the minority leader of the senate or a designee; the chairs of the house and senate  
30 committees on ways and means or the chairs' designees; a representative of the Massachusetts  
31 Budget and Policy Center; a representative of the Massachusetts Taxpayers Foundation; a  
32 representative from the Massachusetts Municipal Association; a representative from the Boston  
33 Foundation; a representative from the Massachusetts Society of Enrolled Agents; a  
34 representative from the Massachusetts Society of CPAs; a representative who works in a Low  
35 Income Tax Clinic, appointed by the speaker; a representative who works with the Volunteer

36 Income Tax Assistance program, appointed by the speaker; 1 member to be appointed by the  
37 speaker of the house of representatives; 1 member to be appointed by the president of the senate;  
38 and 3 members to be appointed by the governor, at least 1 of whom shall represent labor and 2 of  
39 whom shall have expertise in economics or tax policy.