FILED ON: 7/19/2021

HOUSE . . . . . No. 4008

Sections 23, 30, 32, 33, 34 and 145 contained in the engrossed Bill making appropriations for the fiscal year 2022 for the maintenance of the departments, boards, commissions, institutions and certain activities of the Commonwealth, for interest, sinking fund and serial bond requirements and for certain permanent improvements (see House, No. 4002), which had been returned by His Excellency the Governor with recommendation of amendment (for message see Attachment H of House, No. 4019). July 22, 2021.

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Second General Court
(2021-2022)

An Act repealing certain tax expenditures.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to to repeal forthwith certain tax expenditures, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

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

SECTION 1. Paragraph (2) of subsection (a) of section 2 of chapter 62 of the General Laws, as so appearing, is hereby amended by striking out subparagraph (G).

SECTION 2. Section 6½ of said chapter 62 is hereby repealed.

SECTION 3. Paragraph 3 of section 30 of chapter 63 of the General Laws, as so appearing, is hereby amended by striking out the second to fifth sentences, inclusive.

SECTION 4. Section 31L of said chapter 63 is hereby repealed.

SECTION 5. Section 38P of said chapter 63 is hereby repealed.

SECTION 6. This act shall apply to taxable years beginning on or after January 1, 2022.