HOUSE . . . . . No. 5245

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, September 22, 2022.

The committee on Revenue, to whom were referred the message from His Excellency the Governor recommending legislation relative to establishing an extended sales tax holiday in 2021 (House, No. 3906); the petition (accompanied by bill, Senate, No. 1854) of Ryan C. Fattman for legislation to exempt residential security systems from sales tax; the petition (accompanied by bill, Senate, No. 1855) of Ryan C. Fattman for legislation relative to the inventory tax; the petition (accompanied by bill, Senate, No. 1862) of Ryan C. Fattman for legislation to abolish the death tax; the petition (accompanied by bill, Senate, No. 1863) of Ryan C. Fattman, Susan Williams Gifford, Brian W. Murray, Steven S. Howitt and other members of the General Court for legislation relative to 100% disabled veteran excise tax exemptions; the petition (accompanied by bill, House, No. 2971) of James M. Kelcourse relative to personal property tax exemptions; the joint petition (accompanied by bill, House, No. 2975) of Michael P. Kushmerek, John Cronin and others relative to sales tax on certain items during the state of emergency due to COVID-19; the petition (accompanied by bill, House, No. 2991) of Marc T. Lombardo and Angelo L. D'Emilia for legislation to exempt municipalities from the gas tax; the petition (accompanied by bill, House, No. 2992) of Marc T. Lombardo for legislation to lower the sales tax to five percent; the petition (accompanied by bill, House, No. 3003) of Joseph D. McKenna and others 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. 3004) 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. 3005) of Joseph D. McKenna, David F. DeCoste and Michael J. Soter for legislation to allow taxpayers to have the option to indicate on their income tax return that they do not want any portion of their income tax liability to be utilized for abortion services; the petition (accompanied by bill, House, No. 3010) of Frank A. Moran for legislation to establish a certain sales tax exemption; the petition (accompanied by bill, House, No. 3013) 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. 3014) 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. 3015) 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. 3016) of David K. Muradian, Jr., and others relative to the sales tax exemption on personal safety devices; the petition (accompanied by bill, House, No. 3017) 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. 3018) of William Tessmer relative to certain tax reporting requirements; the petition (accompanied by bill, House, No. 3019) 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. 3020) of Mathew J. Muratore and others relative to long term care insurance tax credits; the petition (accompanied by bill, House, No. 3024) of Brian W. Murray and others relative to a certain property tax exemption for the elderly; the petition (accompanied by bill, House, No. 3025) of Brian W. Murray and others relative to providing tax relief to small businesses during the COVID-19 pandemic; the petition (accompanied by bill, House, No. 3031) of Jerald A. Parisella relative to the waiving of certain interest, charges or fees by tax collectors; the petition (accompanied by bill, House, No. 3032) of Jerald A. Parisella relative to the veteran property tax exemption; the petition (accompanied by bill, House, No. 3051) of Jeffrey N. Roy relative to providing a tax credit for manufacturing employees training; the petition (accompanied by bill, House, No. 3054) of Adam J. Scanlon 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. 3056) of Adam J. Scanlon and others relative to exempting certain veterans from the motor vehicle excise tax; the petition (accompanied by bill, House, No. 3063) of Todd M. Smola relative to the calculation of the motor vehicle excise tax; the petition (accompanied by bill, House, No. 3064) of Todd M. Smola for legislation to establish a property tax exemption for members of the National Guard; the petition (accompanied by bill, House, No. 3065) 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. 3066) of Todd M. Smola for legislation to exempt certain disabled service-connected veterans from payment of the motor vehicle excise tax; the petition (accompanied by bill, House, No. 3068) 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. 3070) of Michael J. Soter and others relative to sales tax rebate financial relief for certain small businesses; the petition (accompanied by bill, House, No. 3071) of Michael J. Soter and others relative to relief from the meals tax for certain small businesses; the petition (accompanied by bill,

House, No. 3072) of Michael J. Soter and others relative to state income tax payments for calendar years 2020 and 2021 for certain individuals; the petition (accompanied by bill, House, No. 3087) of David T. Vieira relative to preserving information content of historic resources with community preservation funds; the petition (accompanied by bill, House, No. 3096) of Steven G. Xiarhos and others relative to taxation of amounts granted to businesses through the federal CARES Act and Paycheck Protection Program; the petition (accompanied by bill, House, No. 4174) of David F. DeCoste relative to providing for real estate tax abatements in cases of terrorism or public health emergency; and the petition (accompanied by bill, House, No. 4177) of David Allen Robertson and Maria Duaime Robinson for legislation to establish the Massachusetts Bay Transportation Authority capital projects fund, reports recommending that the accompanying order (House, No. 5245) ought to be adopted [Representative Soter of Bellingham and Senator Fattman dissent].

For the committee,

MARK J. CUSACK.

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House of Representatives, September 22, 2022.

Ordered, That the committee on Revenue be authorized to sit during a recess of the General Court to make an investigation and study of Senate documents numbered 1854, 1855, 1862 and 1863 and House documents numbered 2971, 2975, 2991, 2992, 3003, 3004, 3005, 3010, 3013, 3014, 3015, 3016, 3017, 3018, 3019, 3020, 3024, 3025, 3031, 3032, 3051, 3054, 3056, 3063, 3064, 3065, 3066, 3068, 3070, 3071, 3072, 3087, 3096, 3906, 4174 and 4177, relative to tax exemptions, sales tax, tax credits and sales tax holiday.

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, 2022.