

HOUSE No. 5247

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, September 26, 2022.

The committee on Revenue, to whom were referred the petition (accompanied by bill, Senate, No. 1797) of Michael J. Barrett for legislation to repeal certain tax exemptions for aircraft; the petition (accompanied by bill, Senate, No. 1800) of Joseph A. Boncore for legislation relative to landlord tenant tax credits; the petition (accompanied by bill, Senate, No. 1802) of Michael D. Brady and James B. Eldridge for legislation to provide better notices and protections in the process for collecting delinquent property taxes; the petition (accompanied by bill, Senate, No. 1806) of Jonathan D. Green for legislation to establish the health, safety, and wellbeing for communities of color trust fund; the petition (accompanied by bill, Senate, No. 1809) of Harriette L. Chandler, John Barrett, III, Jack Patrick Lewis, Angelo J. Puppolo, Jr. and other members of the General Court for legislation to protect youth from nicotine addiction; the petition (accompanied by bill, Senate, No. 1810) of Sonia Chang-Diaz for legislation relative to sunseting tax expenditures; the petition (accompanied by bill, Senate, No. 1811) of Sonia Chang-Diaz for legislation to invest in our communities and tax exemptions; the petition (accompanied by bill, Senate, No. 1813) of Sonia Chang-Diaz for legislation to improve the fairness of our tax laws; the petition (accompanied by bill, Senate, No. 1818) of Nick Collins for legislation to establish a lost rental income tax credit; the petition (accompanied by bill, Senate, No. 1825) of Cynthia Stone Creem for legislation relative to the surplus from a tax title sale; the petition (accompanied by bill, Senate, No. 1826) of Brendan P. Crighton for legislation to ensure fairness through the economic development tax increment financing program; the petition (accompanied by bill, Senate, No. 1829) of Thomas Egan for legislation to exempt private pension income from taxation; the petition (accompanied by bill, Senate, No. 1830) of Brendan P. Crighton for legislation relative to improving the efficiency of the state low income housing tax credit; the petition (accompanied by bill, Senate, No. 1833) of John Cronin, David F. DeCoste, Susan Williams Gifford, Mathew J. Muratore 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. 1840) of Sal N. DiDomenico for legislation to provide home energy efficiency audits as a benefit of employment; the petition (accompanied by bill, Senate, No. 1843) of Diana

DiZoglio for legislation to exempt sales of original art from the sales tax; the petition (accompanied by bill, Senate, No. 1845) of Don Privitera for legislation relative to senior citizen property tax credits; the petition (accompanied by bill, Senate, No. 1846) of Diana DiZoglio for legislation to extend raffle tax remittance deadline for small organizations; the petition (accompanied by bill, Senate, No. 1848) of Diana DiZoglio for legislation relative to saving summer season weekly vacation rentals; the petition (accompanied by bill, Senate, No. 1849) of Diana DiZoglio and Michael J. Barrett for legislation to establish a hiring the homeless tax credit; the petition (accompanied by bill, Senate, No. 1850) of James B. Eldridge for legislation to provide equal stimulus checks to immigrant taxpayers; the petition (accompanied by bill, Senate, No. 1851) of James B. Eldridge for legislation to close the single sales factor tax loophole; the petition (accompanied by bill, House, No. 2981) of David Paul Linsky relative to the classification of real property for purposes of taxation; the petition (accompanied by bill, House, No. 2986) of Jay D. Livingstone for legislation to authorize cities and towns to impose a local affordable housing surcharge on certain real property; the petition (accompanied by bill, House, No. 2988) of Jay D. Livingstone and Mike Connolly relative to the taxation of small businesses; the petition (accompanied by bill, House, No. 2989) of Jay D. Livingstone and others for legislation to memorializing the Massachusetts congressional delegation and the President of the United States to support the moral budget, and for an investigation by a commission (including members of the General Court) on the impact of passage of the moral budget; the petition (accompanied by bill, House, No. 2997) of Paul W. Mark relative to interest on abated real estate tax bills; the petition (accompanied by bill, House, No. 3001) of Christopher M. Markey relative to the Part B taxable income rate; the petition (accompanied by bill, House, No. 3007) of Paul McMurtry relative to taxation on sales of living trees used in commercial and residential landscapes; the petition (accompanied by bill, House, No. 3009) of Lenny Mirra and James M. Kelcourse for legislation to provide an income tax deduction for small businesses affected by COVID-19; the petition (accompanied by bill, House, No. 3011) of Michael J. Moran and Michelle M. DuBois 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. 3012) 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. 3021) of James M. Murphy for legislation to reduce the property tax liability for grandparents raising grandchildren; the petition (accompanied by bill, House, No. 3027) of Tram T. Nguyen and others relative to unemployment compensation income taxes; the petition (accompanied by bill, House, No. 3033) of Kelly W. Pease relative to the fuel tax revenue distribution; the petition (accompanied by bill, House, No. 3034) of Alice Hanlon Peisch relative to senior citizen property taxes; the petition (accompanied by bill,

House, No. 3037) of Edward R. Philips and Adam J. Scanlon 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. 3041) of Angelo J. Puppolo, Jr., and others relative to a charitable tax credit; the petition (accompanied by bill, House, No. 3042) of David Allen Robertson relative to disabled veterans tax exemptions; the petition (accompanied by bill, House, No. 3046) of John H. Rogers relative to the commitment of a certain percentage of revenue to the stabilization fund; the petition (accompanied by bill, House, No. 3048) of John H. Rogers for legislation to create an income tax credit for qualified tuition and fees for higher education; the petition (accompanied by bill, House, No. 3049) of John H. Rogers relative to community preservation surcharges; the petition (accompanied by bill, House, No. 3060) 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. 3073) of William M. Straus relative to taxation for certain land subject to conservation restrictions; the petition (accompanied by bill, House, No. 3089) of Tommy Vitolo relative to vehicle excise tax; the petition (accompanied by bill, House, No. 3091) 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. 3093) of Mike Leonard relative to the taxation of forest lands; the petition (accompanied by bill, House, No. 3094) of Bud L. Williams 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. 3095) of Bud L. Williams 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. 3097) of Jonathan D. Zlotnik, Thomas A. Golden, Jr., and Hannah Kane relative to the taxation of inventory of tangible property of corporations; the petition (accompanied by bill, House, No. 3098) of Jonathan D. Zlotnik relative to motor vehicle excise tax waivers; and the petition (accompanied by bill, House, No. 4041) of Adam J. Scanlon and others relative to establishing a senior property tax deferral pilot program, reports recommending that the accompanying order (House, No. 5247) ought to be adopted [Senator Fattman dissents].

For the committee,

MARK J. CUSACK.

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House of Representatives, September 26, 2022.

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 1797, 1800,
3 1802, 1806, 1809, 1810, 1811, 1813, 1818, 1825, 1826, 1829, 1830, 1833, 1840, 1843, 1845,
4 1846, 1848, 1849, 1850 and 1851 and House documents numbered 2981, 2986, 2988, 2989,
5 2997, 3001, 3007, 3009, 3011, 3012, 3021, 3027, 3033, 3034, 3037, 3041, 3042, 3046, 3048,
6 3049, 3060, 3073, 3089, 3091, 3093, 3094, 3095, 3097, 3098 and 4041, relative to tax credits,
7 property taxes, and other revenue issues.

8 Said committee shall report to the General Court the results of its investigation and study
9 and its recommendations, if any, together with drafts of legislation necessary to carry such
10 recommendations into effect, by filing the same with the Clerk of the House of Representatives
11 on or before December 31, 2022.