

HOUSE No. 5250

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, October 3, 2022.

The committee on Revenue, to whom were referred the petition (accompanied by bill, Senate, No. 1856) of Ryan C. Fattman for legislation to stimulate small business investment; the petition (accompanied by bill, Senate, No. 1857) of Ryan C. Fattman for legislation to promote sustainable economic development throughout Massachusetts; the petition (accompanied by bill, Senate, No. 1860) of Ryan C. Fattman for legislation relative to the small commercial tax exemption; the petition (accompanied by bill, Senate, No. 1864) of Ryan C. Fattman for legislation to establish an empowerment scholarship tax credit to expand educational opportunities and fair access to quality education for low-and-moderate-income students; the petition (accompanied by bill, Senate, No. 1866) of Paul R. Feeney, Joanne M. Comerford and Erika Uyterhoeven for legislation to establish a commission to report on the Moral Budget; the petition (accompanied by bill, Senate, No. 1886) of Patricia D. Jehlen, Jack Patrick Lewis, Carol A. Doherty, James B. Eldridge and other members of the General Court for legislation relative to emergency tax relief to unemployed workers; the petition (accompanied by bill, Senate, No. 1887) of Patricia D. Jehlen for legislation to provide better notices and protections in the process for collecting delinquent property taxes; the petition (accompanied by bill, Senate, No. 1892) of Edward J. Kennedy for legislation to establish the Massachusetts student relief and retention tax credit; the petition (accompanied by bill, Senate, No. 1897) of Eric P. Lesser, Patrick M. O'Connor, Jason M. Lewis, Bruce E. Tarr and other members of the General Court for legislation to provide financial relief to small businesses during the COVID-19 pandemic; the petition (accompanied by bill, Senate, No. 1903) of Eric P. Lesser and Joanne M. Comerford for legislation to establish a tax deduction for donations to public colleges and universities; the petition (accompanied by bill, Senate, No. 1904) of Eric P. Lesser for legislation to ensure the efficacy of corporate tax expenditures; the petition (accompanied by bill, Senate, No. 1907) of Jason M. Lewis for legislation relative to excessive executive compensation; the petition (accompanied by bill, Senate, No. 1908) of Jason M. Lewis and David Henry Argosky LeBoeuf for legislation to reduce recidivism and employment discrimination against released prisoners; the petition (accompanied by bill, Senate, No. 1913) of Jason M. Lewis for legislation relative to the fair taxation of alcoholic beverages; the petition (accompanied by bill, Senate, No. 1914) of Jason M.

Lewis, Kay Khan, Jack Patrick Lewis, Joanne M. Comerford and other members of the General Court for legislation to promote healthy alternatives to sugary drinks; the petition (accompanied by bill, Senate, No. 1915) of Jason M. Lewis and Michael J. Barrett for legislation to eliminate the tax deduction for direct-to-consumer pharmaceutical marketing; the petition (accompanied by bill, Senate, No. 1917) of Vincent Lawrence Dixon for legislation for a literacy tax credit; the petition (accompanied by bill, Senate, No. 1918) of Vincent Lawrence Dixon for legislation for a grade improvement tax credit; the petition (accompanied by bill, Senate, No. 1919) of Joan B. Lovely, Bradford Hill, Thomas P. Walsh, Bradley H. Jones, Jr. and other members of the General Court for legislation relative to real estate tax abatements to help businesses impacted by the Phase IV reopening plan; the petition (accompanied by bill, Senate, No. 1920) of Joan B. Lovely, Michael O. Moore and Elizabeth A. Malia for legislation relative to the advanced payment of sales tax; the petition (accompanied by bill, Senate, No. 1925) of Mark C. Montigny for legislation relative to economic development tax credits; the petition (accompanied by bill, Senate, No. 1930) of Michael O. Moore, Anne M. Gobi, Diana DiZoglio, Brian M. Ashe and other members of the General Court for legislation to support job growth in the commonwealth; the petition (accompanied by bill, Senate, No. 1933) of Michael O. Moore for legislation to clarify the net-worth measure of the corporate excise; the petition (accompanied by bill, Senate, No. 1939) of Susan L. Moran, Steven G. Xiarhos, Jacob R. Oliveira and Michael O. Moore for legislation relative to telework; the petition (accompanied by bill, Senate, No. 1941) of Susan L. Moran and Michael O. Moore for legislation to increase health insurance affordability for small business; the petition (accompanied by bill, Senate, No. 1960) of Patrick M. O'Connor for legislation relative to middle class economic relief; the petition (accompanied by bill, Senate, No. 1964) of Patrick M. O'Connor for legislation relative to the accessibility and affordability of trade school education; the petition (accompanied by bill, Senate, No. 1967) of Patrick M. O'Connor and Mathew J. Muratore for legislation to repeal the sales tax on boats built or rebuilt in the Commonwealth; the petition (accompanied by bill, Senate, No. 1968) of Patrick M. O'Connor for legislation to exempt active duty military personnel from state income tax while based out of state; the petition (accompanied by bill, Senate, No. 1969) of Patrick M. O'Connor for legislation relative to exempted accommodations; the petition (accompanied by bill, Senate, No. 1970) of Patrick M. O'Connor for legislation relative to relieving minors of income tax obligations; the petition (accompanied by bill, Senate, No. 1979) of Michael F. Rush, John H. Rogers, Bruce J. Ayers, Paul R. Feeney and other members of the General Court for legislation relative to deeds excise receipts; the petition (accompanied by bill, Senate, No. 1981) of Bruce E. Tarr for legislation to create a private mortgage insurance tax deduction; the petition (accompanied by bill, Senate, No. 1983) of Bruce E. Tarr, Timothy R. Whelan and Susan L. Moran for legislation relative to the film tax credit;

the petition (accompanied by bill, Senate, No. 1985) of Bruce E. Tarr for legislation relative to tax credits for affordable housing; the petition (accompanied by bill, Senate, No. 1987) of Bruce E. Tarr for legislation to create a private mortgage insurance tax deduction; the petition (accompanied by bill, Senate, No. 1988) of Bruce E. Tarr for legislation to provide for a tax exemption on the sale of recycled materials; the petition (accompanied by bill, Senate, No. 2004) of Walter F. Timilty for legislation relative to certain tax exemptions for non-profit educational institutions; the petition (accompanied by bill, Senate, No. 2005) of John C. Velis for legislation to establish a vendors' collection allowance; the petition (accompanied by bill, Senate, No. 2006) of John C. Velis for legislation relative to the fuel tax revenue distribution; the petition (accompanied by bill, Senate, No. 2007) of John C. Velis for legislation to prohibit the assessment of fees for sales tax owed by small businesses during the COVID-19 state disaster emergency; the petition (accompanied by bill, Senate, No. 2484) of Patrick M. O'Connor for legislation relative to third party settlement organizations; the petition (accompanied by bill, Senate, No. 2553) of Susan L. Moran, Kathleen R. LaNatra, Lindsay N. Sabadosa, Jason M. Lewis and other members of the General Court for legislation to enhance child care relief; the petition (accompanied by bill, House, No. 2836) of Antonio F. D. Cabral and others relative to the taxation of unemployment benefits during the coronavirus pandemic; the petition (accompanied by bill, House, No. 2842) of Tackey Chan and others relative to the expiration date of the film tax credit; the petition (accompanied by bill, House, No. 2885) of Michelle M. DuBois and others for legislation to provide for a tax exemption and refund for income taxes on unemployment benefits; the petition (accompanied by bill, House, No. 2896) of Ann-Margaret Ferrante, Jason M. Lewis and Thomas M. Stanley for legislation to establish an artist workspace tax credit; the petition (accompanied by bill, House, No. 2897) 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. 2898) of Ann-Margaret Ferrante and Susan Williams Gifford for legislation to establish maritime commercial development tax credits; the petition (accompanied by bill, House, No. 2977) 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. 2980) of David Paul Linsky for legislation to create an income tax deduction for municipal and school fees; the petition (accompanied by bill, House, No. 2982) 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. 2983) of David Paul Linsky and James K. Hawkins for legislation to extend the property tax exemption to surviving spouses of blind persons; the petition (accompanied by bill, House, No. 2994) of John J. Mahoney relative to the collection, assignment or transfer of delinquent property taxes by cities and towns; the petition (accompanied by bill, House, No. 3053) of

Jeffrey N. Roy and Tommy Vitolo for legislation to authorize municipal property tax collectors to request a hearing in the Land Court seeking authorization to exercise the power of taking; the petition (accompanied by bill, House, No. 3058) of Paul A. Schmid, III, David F. DeCoste and Vanna Howard for legislation to create a twenty-five percent personal income tax credit for the purchase and installation of plants and landscaping items intended to reduce water usage; the petition (accompanied by bill, House, No. 3077) of Paul F. Tucker and others for legislation to authorize the Department of Revenue to collect unpaid amounts of restitution payments to victims of crime by withholding wages of offenders; the petition (accompanied by bill, House, No. 3078) of Chynah Tyler, Patrick Joseph Kearney and Bud L. Williams for legislation to authorize tax credits for rent paid on personal residences of taxpayers; the petition (accompanied by bill, House, No. 3082) of Erika Uytterhoeven relative to income tax rates; the petition (accompanied by bill, House, No. 4175) of Meghan Kilcoyne and others for legislation to provide for real property tax relief to certain persons over the age of 60 during the COVID-19 pandemic; and the petition (accompanied by bill, House, No. 4178) of David Allen Robertson, Andres X. Vargas and others for legislation to establish a municipal broadband development fund, reports the accompanying order (House, No. 5250) ought to be adopted.

For the committee,

MARK J. CUSACK.

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House of Representatives, October 3, 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 1856, 1857,
3 1860, 1864, 1866, 1886, 1887, 1892, 1897, 1903, 1904, 1907, 1908, 1913, 1914, 1915, 1917,
4 1918, 1919, 1920, 1925, 1930, 1933, 1939, 1941, 1960, 1964, 1967, 1968, 1969, 1970, 1979,
5 1981, 1983, 1985, 1987, 1988, 2004, 2005, 2006, 2007, 2484 and 2553 and House documents
6 numbered 2836, 2842, 2885, 2896, 2897, 2898, 2977, 2980, 2982, 2983, 2994, 3053, 3058, 3077,
7 3078, 3082, 4175 and 4178, relative to revenue matters.

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.