

**SENATE . . . . . No. 1944**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Patrick M. O'Connor***

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*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 creating a special commission to study the implementation of a ride share tax credit.

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PETITION OF:

NAME:

*Patrick M. O'Connor*

DISTRICT/ADDRESS:

*Plymouth and Norfolk*

**SENATE . . . . . No. 1944**

By Mr. O'Connor, a petition (accompanied by bill, Senate, No. 1944) of Patrick M. O'Connor for legislation to create a special commission to study the implementation of a ride share tax credit. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1755 OF 2019-2020.]

**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-Second General Court  
(2021-2022)**  
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An Act creating a special commission to study the implementation of a ride share tax credit.

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

1           Notwithstanding any special or general law to the contrary there shall be a special  
2           commission to study the feasibility of offering tax credits to individuals who frequently offer  
3           their vehicle for ride sharing. Topics of discussion and consideration shall include, but not be  
4           limited to, the potential effects of ride sharing on traffic gridlock and air pollution, methods of  
5           tracking hours of rideshare time and preventing fraudulent reporting, employer subsidies for  
6           employee commutes, existing carpool and vanpool services, and reasonable deductible amounts  
7           for ride sharing.

8           The special commission shall consist of: a representative from MassMobility, who shall  
9           serve as chair, the secretary of the executive office of health and human service, or their  
10          designee; three representatives from three separate carpool or vanpool services ongoing in the

11 Commonwealth, to be appointed by the director of MassMobility; the secretary of the department  
12 of transportation, or a designee; the commissioner of the department of revenue, or a designee;  
13 the commissioner of the department of environmental protection, or a designee; two members of  
14 the House of Representatives, one of whom to be appointed by the Speaker of the House of  
15 Representatives, and the other to be appointed by the minority leader; two members of the  
16 Senate, one of whom to be appointed by the President of the Senate, and the other to be  
17 appointed by the minority leader. The chair shall commence first meeting of the commission not  
18 later than December 1, 2021.

19           The special commission shall submit its findings and recommendations, together with  
20 drafts of any legislation, to the clerks of the House of Representatives and the Senate and the  
21 chairs of the joint committee on revenue not later than December 1, 2022.