

SENATE No. 1881

The Commonwealth of Massachusetts

PRESENTED BY:

Adam G. Hinds

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 promoting accountability in tax expenditures.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Adam G. Hinds</i>	<i>Berkshire, Hampshire, Franklin and Hampden</i>	
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>3/8/2021</i>

SENATE No. 1881

By Mr. Hinds, a petition (accompanied by bill, Senate, No. 1881) of Adam G. Hinds and James B. Eldridge for legislation to promote accountability in tax expenditures. Revenue.

The Commonwealth of Massachusetts

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

An Act promoting accountability in tax expenditures.

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

1 SECTION 1. Section 14 of Chapter 14 of the General Laws is hereby amended by adding
2 at the end thereof the following:-

3 (g) All expenditures listed in a report filed pursuant to subsection (e) shall expire one
4 year following the filing date of said report unless:-

5 (i) The expenditure is extended by the General Court; and

6 (ii) The General Court institutes a cap on said expenditure consistent with the nature of
7 the expenditure.

8 SECTION 2. Notwithstanding any general or special law to the contrary, the department
9 of revenue shall establish uniform guidelines for approving tax expenditures to promote best
10 practices are followed. All agencies, boards, and commissions shall adhere to the guidelines
11 when approving a tax expenditure.