

HOUSE No. 4721

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, June 13, 2024.

The committee on Revenue, to whom were referred the message from Her Excellency the Governor recommending legislation relative to creating tax relief for affordability, competitiveness and equity (accompanied by bill, House, No. 42); the petition (accompanied by bill, Senate, No. 1775) of Thomas Egan for legislation to exempt private pension income from taxation; the petition (accompanied by bill, Senate, No. 1784) of Julian Cyr, Jason M. Lewis, Sal N. DiDomenico, Mike Connolly and other members of the General Court for legislation relative to estate tax reform; the petition (accompanied by bill, Senate, No. 1796) of James B. Eldridge for legislation to close the single sales factor tax loophole; the petition (accompanied by bill, Senate, No. 1802) of Ryan C. Fattman for legislation to abolish the death tax; the petition (accompanied by bill, Senate, No. 1816) of Ryan C. Fattman relative to the Massachusetts estate tax; the petition (accompanied by bill, Senate, No. 1817) of Ryan C. Fattman for legislation relative to the state personal income tax for low-income earners; the petition (accompanied by resolve, Senate, No. 1820) of Paul R. Feeney that provisions be made for an investigation and study by a special commission (including members of the General Court) to evaluate and report on the impact that passage of the People’s Budget would have on Massachusetts; the petition (accompanied by bill, Senate, No. 1826) of Barry R. Finegold for legislation relative to economic development initiatives; the petition (accompanied by bill, Senate, No. 1845) of Patricia D. Jehlen, Rebecca L. Rausch, Sal N. DiDomenico, Mike Connolly and other members of the General Court for legislation relative to the estate tax; the petition (accompanied by bill, Senate, No. 1857) of Jason M. Lewis for legislation relative to the Massachusetts estate tax code; the petition (accompanied by bill, Senate, No. 1865) of Jason M. Lewis, Rebecca L. Rausch, Lindsay N. Sabadosa, Erika Uytterhoeven and other members of the General Court for legislation to protect the intent of the Fair Share Amendment; the petition (accompanied by bill, Senate, No. 1867) of Jason M. Lewis, Rebecca L. Rausch and Patricia D. Jehlen for legislation to safeguard fair share

amendment revenue; the petition (accompanied by bill, Senate, No. 1926) of Michael F. Rush, Michael D. Brady, Susan Williams Gifford, Paul McMurtry and others for legislation relative to deeds excise receipts; the petition (accompanied by bill, Senate, No. 1939) of Bruce E. Tarr for legislation relative to improving Massachusetts' competitiveness and reduce the cost of living; the petition (accompanied by bill, Senate, No. 1946) of Bruce E. Tarr and Steven George Xiarhos for legislation relative to modernizing the estate tax; the petition (accompanied by bill, Senate, No. 1959) of John C. Velis for legislation relative to provide tax relief; the petition (accompanied by bill, House, No. 2719) of Nicholas A. Boldyga for legislation to reduce the short-term capital gains tax; the petition (accompanied by bill, House, No. 2726) of Peter Capano relative to the exemption of certain private pension income from taxation; the petition (accompanied by bill, House, No. 2734) of Tackey Chan relative to restoring the harbors and inland waters maintenance fund; the petition (accompanied by bill, House, No. 2745) of Mike Connolly relative to taxable income; the petition (accompanied by bill, House, No. 2748) of Mike Connolly and others for legislation to establish a homelessness prevention and reduction fund to be funded by taxes on gross receipts of business entities; the petition (accompanied by bill, House, No. 2757) of Josh S. Cutler relative to tax form reporting obligations of health plan coverage; the petition (accompanied by bill, House, No. 2766) of David F. DeCoste and Colleen M. Garry relative to the estate tax; the petition (accompanied by bill, House, No. 2785) of Dylan A. Fernandes and Michelle M. DuBois relative to the estate tax for certain decedents dying after calendar year 2022; the petition (accompanied by bill, House, No. 2803) of Sean Garballey for legislation to empower municipal appropriating authorities the ability to exempt annual debt and interest charges from regional vocational technical school districts from its levy limit; the petition (accompanied by bill, House, No. 2805) of Colleen M. Garry and others relative to tax credits for persons caring for elderly relatives at home; the petition (accompanied by bill, House, No. 2834) of Steven S. Howitt relative to the tax exemption status of municipal employee pensions; the petition (accompanied by bill, House, No. 2843) of Bradley H. Jones, Jr., and others relative to requiring a waiting period for new taxes; the petition (accompanied by bill, House, No. 2850) of Bradley H. Jones, Jr., and others relative to the estate tax; the petition (accompanied by bill, House, No. 2851) of Bradley H. Jones, Jr., and others for legislation to establish a fund to be known as the fair share transparency and accountability fund to be used for education and transportation purposes; the petition (accompanied

by bill, House, No. 2862) of Meghan Kilcoyne that the Department of Revenue establish a division of restitution enforcement to provide payments to victims of crime; the petition (accompanied by bill, House, No. 2875) 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. 2877) of Jay D. Livingstone relative to taxable estate; the petition (accompanied by bill, House, No. 2887) of Joseph D. McKenna 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. 2888) of Joseph D. McKenna, Angelo L. D'Emilia and Michael J. Soter 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. 2908) of James J. O'Day and others relative to excluding certain income from the calculation of the tax on incomes in excess of one million dollars; the petition (accompanied by bill, House, No. 2909) of James J. O'Day and others for legislation to require certain married couples to submit joint income tax returns; the petition (accompanied by bill, House, No. 2918) of Alice Hanlon Peisch relative to small tax-exempt public charities; the petition (accompanied by bill, House, No. 2922) of Edward R. Philips and others relative to deeds excise receipts; the petition (accompanied by bill, House, No. 2936) 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. 2939) of Jeffrey N. Roy relative to commuter transit tax benefits; the petition (accompanied by bill, House, No. 2952) 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. 2960) of Erika Uyterhoeven and others for legislation to raise the estate tax threshold; the petition (accompanied by bill, House, No. 2961) of Erika Uyterhoeven relative to income tax rates; the petition (accompanied by bill, House, No. 2965) of Erika Uyterhoeven that the Commissioner of Revenue conduct a study of estate tax reform and its costs; the petition (accompanied by bill, House, No. 3666) of Michael J. Soter, Joseph D. McKenna and F. Jay Barrows for legislation to establish a high school trade partnership program and to provide tax credits for money expended for said program; the petition (accompanied by bill, House, No. 3858) of Christopher Richard Flanagan and James C. Arena-DeRosa for

legislation to provide tax credits for certain certified rural housing redevelopment projects; the petition (accompanied by bill, House, No. 3882) of Tackey Chan and others relative to increasing interest rate deductions; and the petition (accompanied by bill, House, No. 4029) of Mike Connolly relative to the estate tax, reports recommending that the accompanying order (House, No. 4721) ought to be adopted [Senator Fattman dissents].

For the committee,

MARK J. CUSACK.

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House of Representatives, June 13, 2024.

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 1775, 1784,
3 1796, 1802, 1816, 1817, 1820, 1826, 1845, 1857, 1865, 1867, 1926, 1939, 1946 and 1959 and
4 House documents numbered 42, 2719, 2726, 2734, 2745, 2748, 2757, 2766, 2785, 2803, 2805,
5 2834, 2843, 2850, 2851, 2862, 2875, 2877, 2887, 2888, 2908, 2909, 2918, 2922, 2936, 2939,
6 2952, 2960, 2961, 2965, 3666, 3858, 3882 and 4029, relative to estate tax, personal income tax,
7 and other related 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, 2024.