

HOUSE No. 4725

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES,

The committee on Revenue, to whom were referred the petition (accompanied by bill, Senate, No. 1763) of Nick Collins for legislation to aid economic recovery of the tourism industry; the petition (accompanied by bill, Senate, No. 1766) of Nick Collins and William Francis Galvin for legislation to protect the fair share amendment; the petition (accompanied by bill, Senate, No. 1767) of Nick Collins for legislation relative to small businesses and homeowners; the petition (accompanied by bill, Senate, No. 1806) of Ryan C. Fattman for legislation relative to the inventory tax; the petition (accompanied by bill, Senate, No. 1849) of John F. Keenan and Susannah M. Whipps for legislation to establish a millionaire's tax trust fund; the petition (accompanied by bill, Senate, No. 1856) of Edward J. Kennedy for legislation relative to providing tax incentives for small scale commercial development in gateway municipalities; the petition (accompanied by bill, Senate, No. 1866) of Jason M. Lewis, Jack Patrick Lewis, Erika Uyterhoeven, Sal N. DiDomenico and other members of the General Court for legislation to prevent high-income tax avoidance; the petition (accompanied by bill, Senate, No. 1916) of Patrick M. O'Connor for legislation relative to the accessibility and affordability of trade school education; the petition (accompanied by bill, Senate, No. 1920) of Patrick M. O'Connor, Paul W. Mark, Susannah M. Whipps and Michael O. Moore for legislation relative to relieving minors of income tax obligations; the petition (accompanied by bill, Senate, No. 1933) of Bruce E. Tarr for legislation relative property tax liability reduction for volunteer services; the petition (accompanied by bill, Senate, No. 1947) of Bruce E. Tarr for legislation relative to the short term capital gains rate to make Massachusetts more competitive; the petition (accompanied by bill, Senate, No. 1948) of Bruce E. Tarr for legislation relative to provide direct relief to the residents of the commonwealth by increasing the threshold on no tax status; the petition (accompanied by bill, Senate, No. 1956) of Walter F. Timilty for legislation relative to certain tax exemptions for non-profit educational institutions; the petition (accompanied by bill, House,

No. 2694) of James Arciero and Anthony M. Vacca relative to the exemption of the sales or use tax for leased motor vehicles; the petition (accompanied by bill, House, No. 2700) of Bruce J. Ayers and Adam Scanlon relative to providing property tax relief for small business owners; the petition (accompanied by bill, House, No. 2703) of Bruce J. Ayers that certain fraternal organizations be exempt from the tax on the sale of alcoholic beverages; the petition (accompanied by bill, House, No. 2717) of Nicholas A. Boldyga relative to the gasoline and diesel fuel tax; the petition (accompanied by bill, House, No. 2718) of Nicholas A. Boldyga for legislation to establish a farm fuel tax rebate; the petition (accompanied by bill, House, No. 2742) of Michelle L. Ciccolo relative to a transportation excise tax for large employers; the petition (accompanied by bill, House, No. 2746) of Mike Connolly and Lindsay N. Sabadosa relative to the imposition of a fee on the purchase price upon the transfer of real property interest to alien purchasers in certain real property transactions; the petition (accompanied by bill, House, No. 2763) of Marjorie C. Decker and others relative to the excise tax on cigarettes, cigars, and smoking tobacco; the petition (accompanied by bill, House, No. 2764) of Marjorie C. Decker for legislation to further regulate the value of real estate transactions; the petition (accompanied by bill, House, No. 2771) of Mindy Domb for legislation to establish an excise tax on guns and ammunition; the petition (accompanied by bill, House, No. 2776) of William J. Driscoll, Jr., relative to fines on certain commercial and revenue property in written returns of information to determine the valuation of real property; the petition (accompanied by bill, House, No. 2783) of Peter J. Durant relative to certain payments in property sales by nonprofit organizations; the petition (accompanied by bill, House, No. 2787) of Dylan A. Fernandes and Lindsay N. Sabadosa relative to taxation of digital advertising services; the petition (accompanied by bill, House, No. 2820) of Richard M. Haggerty for legislation to further reduce the property tax liability in exchange for volunteer services; the petition (accompanied by bill, House, No. 2821) of Richard M. Haggerty for legislation to establish a special commission (including members of the General Court) to conduct a comprehensive study relative to generating revenue from digital advertising; the petition (accompanied by bill, House, No. 2825) of Natalie M. Higgins and others relative to a sales tax exemption for the sale of used books and other items sold by libraries for fundraising purposes; the petition (accompanied by bill, House, No. 2826) of Natalie M. Higgins and Kate Lipper-Garabedian relative to the repeal of the sales tax exemption for aircraft; the petition (accompanied by bill,

House, No. 2827) of Kate Hogan relative to privately owned public use airport real estate taxes; the petition (accompanied by bill, House, No. 2828) of Russell E. Holmes relative to establishing a tax for online advertising; the petition (accompanied by bill, House, No. 2830) of Kevin G. Honan relative to the tax deduction for rental payments; the petition (accompanied by bill, House, No. 2833) of Steven S. Howitt relative to payments in lieu of tax settlements for certain out of state educational entities; the petition (accompanied by bill, House, No. 2846) of Bradley H. Jones, Jr., and others relative to exempting municipalities from the gas tax; the petition (accompanied by bill, House, No. 2855) of Patrick Joseph Kearney relative to repealing the sales tax on boats built or rebuilt in the Commonwealth; the petition (accompanied by bill, House, No. 2861) of Kay Khan and others for legislation to increase the excise tax on alcoholic beverages; the petition (accompanied by bill, House, No. 2867) of David Paul Linsky for legislation to extend the property tax exemption to surviving spouses of blind persons; the petition (accompanied by bill, House, No. 2869) of David Paul Linsky relative to the classification of real property for purposes of taxation; the petition (accompanied by bill, House, No. 2880) of Marc T. Lombardo for legislation to lower the sales tax to five percent; the petition (accompanied by bill, House, No. 2881) of Marc T. Lombardo and Angelo L. D'Emilia for legislation to exempt municipalities from the gas tax; the petition (accompanied by bill, House, No. 2895) of Frank A. Moran and Estela A. Reyes for legislation to provide for a sales tax exemption for certain retail sales made within 10 miles of the New Hampshire border; the petition (accompanied by bill, House, No. 2896) 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. 2917) of Alice Hanlon Peisch for legislation to continue tax basis rules for property acquired from decedents; the petition (accompanied by bill, House, No. 2921) of Edward R. Philips 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. 2927) of Orlando Ramos relative to the withholding of property taxes by utility companies; the petition (accompanied by bill, House, No. 2951) of Todd M. Smola and Steven S. Howitt for legislation to establish a property tax exemption for members of the National Guard; the petition (accompanied by bill, House, No. 2977) 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. 2978) 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. 3662) of Rodney M. Elliott for legislation to provide certain tax credits for the development of affordable housing or housing insecurity facilities; and the petition (accompanied by bill, House, No. 3663) of Vanna Howard and Michelle M. DuBois for legislation to establish tax incentives for small-scale commercial development for gateway cities, reports recommending that the accompanying order (House, No. 4725) ought to be adopted [Senator Fattman dissents].

For the committee,

MARK J. CUSACK.

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The Commonwealth of Massachusetts



House of Representatives,

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 1763, 1766,
3 1767, 1806, 1849, 1856, 1866, 1916, 1920, 1933, 1947, 1948 and 1956 and House documents
4 numbered 2694, 2700, 2703, 2717, 2718, 2742, 2746, 2763, 2764, 2771, 2776, 2783, 2787, 2820,
5 2821, 2825, 2826, 2827, 2828, 2830, 2833, 2846, 2855, 2861, 2867, 2869, 2880, 2881, 2895,
6 2896, 2917, 2921, 2927, 2951, 2977, 2978, 3662 and 3663, relative to the fair share amendment,
7 property taxes 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.