

# HOUSE . . . . . No. 4728

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, June 24, 2024.

The committee on Revenue, to whom were referred the petition (accompanied by bill, Senate, No. 1768) of Joanne M. Comerford, Michael J. Barrett and Jason M. Lewis for legislation to improve the earned income credit for working families; the petition (accompanied by bill, Senate, No. 1779) of John J. Cronin, Michael D. Brady and John F. Keenan for legislation relative to the housing development incentive program; the petition (accompanied by bill, Senate, No. 1792) of Sal N. DiDomenico, Joanne M. Comerford, Michael D. Brady, Jason M. Lewis and other members of the Senate for legislation to establish a child and family tax credit; the petition (accompanied by bill, Senate, No. 1793) of Sal N. DiDomenico, Joanne M. Comerford, Michael D. Brady, Jason M. Lewis and other members of the Senate for legislation to increase family stabilization through the earned income tax credit; the petition (accompanied by bill, Senate, No. 1798) of James B. Eldridge, Sal N. DiDomenico, Rebecca L. Rausch, Joanne M. Comerford and other members of the General Court for legislation to improve the earned income credit for healthier families; the petition (accompanied by bill, Senate, No. 1801) of James B. Eldridge, Jason M. Lewis, Sal N. DiDomenico, Mike Connolly and other members of the General Court for legislation to reform the charitable deduction; the petition (accompanied by bill, Senate, No. 1804) of Ryan C. Fattman for legislation to reduce the costs for adoption; the petition (accompanied by bill, Senate, No. 1809) of Ryan C. Fattman for legislation to exempt residential security systems from sales tax; the petition (accompanied by bill, Senate, No. 1812) 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. 1814) of Ryan C. Fattman for legislation to establish a child care tax credit in the Commonwealth; the petition (accompanied by bill, House, No. 2736) of Tackey Chan and others for legislation to provide an income tax credit for child care

expenses; the petition (accompanied by bill, House, No. 2750) of Rob Consalvo, Kate Lipper-Garabedian and others relative to the income tax deduction for renters; the petition (accompanied by bill, House, No. 2752) of Manny Cruz and James B. Eldridge for legislation to improve long-term care staffing for caregivers through training, tuition reimbursements, tax credits and other programs; the petition (accompanied by bill, House, No. 2761) of Marjorie C. Decker, Andres X. Vargas and others relative to establishing a child and family tax credit; the petition (accompanied by bill, House, No. 2762) of Marjorie C. Decker, Andres X. Vargas and others relative to the earned income tax credit; the petition (accompanied by bill, House, No. 2773) of Daniel M. Donahue relative to providing tax incentives to the digital interactive media/entertainment industries; the petition (accompanied by bill, House, No. 2782) of Patricia A. Duffy relative to expanding the commuter tax deduction to regional transit authority fares; the petition (accompanied by bill, House, No. 2789) of Ann-Margaret Ferrante for legislation to establish an artist workspace tax credit; the petition (accompanied by bill, House, No. 2790) of Ann-Margaret Ferrante for legislation to establish maritime commercial development tax credits; the petition (accompanied by bill, House, No. 2795) of Paul K. Frost relative to home heating oil tax deductions; the petition (accompanied by bill, House, No. 2797) of Rebecca Campbell for legislation to create a tax credit for remote learning expenses; the petition (accompanied by bill, House, No. 2802) of Sean Garballey and others relative to rental housing deleading income tax credit; the petition (accompanied by bill, House, No. 2808) of Colleen M. Garry relative to an income tax deduction for certain school expenses; the petition (accompanied by bill, House, No. 2811) of Carlos González, Michael J. Moran and others for legislation to establish a tax incentive program for micro businesses to hire formerly incarcerated individuals and individuals receiving transitional benefits; the petition (accompanied by bill, House, No. 2829) of Kevin G. Honan relative to the low income housing tax credit; the petition (accompanied by bill, House, No. 2831) of Steven S. Howitt and others relative to Title V income tax credit reform of financial aid for homeowners who have incurred costs for the repair or replacement of failed septic systems; the petition (accompanied by bill, House, No. 2837) of Steven S. Howitt and Michael J. Soter for legislation to provide tax credits to restaurants utilizing reusable utensils, dishes, glasses and bulk condiments; the petition (accompanied by bill, House, No. 2848) of Bradley H. Jones, Jr., and others for legislation to increase the rental income tax deduction; the petition (accompanied by bill, House, No. 2860)

of Kay Khan, Samantha Montaña and Natalie M. Higgins for legislation to provide for credit against taxes for the costs of certain advertising campaigns that feature digitally unaltered images of human models; the petition (accompanied by bill, House, No. 2863) of Michael P. Kushmerek, Carol A. Doherty and Michelle M. DuBois relative to increasing the individual project cap for the housing development tax incentive program; the petition (accompanied by bill, House, No. 2868) of David Paul Linsky for legislation to create an income tax deduction for municipal and school fees; the petition (accompanied by bill, House, No. 2871) of David Paul Linsky relative to establishing a family caregiver tax credit; the petition (accompanied by bill, House, No. 2886) of Joseph D. McKenna and Michael J. Soter relative to the establishment of tax credits for the installation of home water filtration systems for certain homeowners; the petition (accompanied by bill, House, No. 2897) of David K. Muradian, Jr., relative to the sales tax exemption on personal safety devices; the petition (accompanied by bill, House, No. 2898) of David K. Muradian, Jr., for legislation to provide for an oil tank removal tax credit for residents in manufactured housing communities; the petition (accompanied by bill, House, No. 2899) of David K. Muradian, Jr., for legislation to promote adoption of certain of dogs or cats from animal shelters by establishing tax credits for certain costs associated with said adoptions and by the creation of a motor vehicle registration plate; the petition (accompanied by bill, House, No. 2900) of David K. Muradian, Jr., for legislation to provide an income tax deduction for purchases of gun safes; the petition (accompanied by bill, House, No. 2925) of Angelo J. Puppolo, Jr. relative to providing for a charitable tax credit; the petition (accompanied by bill, House, No. 2928) of David Allen Robertson for legislation to establish tax credits for certain development on Massachusetts Bay Transit Authority property; the petition (accompanied by bill, House, No. 2932) of David M. Rogers and others for legislation to establish a family caregiving tax credit; the petition (accompanied by bill, House, No. 2934) of John H. Rogers for legislation to create an income tax credit for qualified tuition and fees for higher education; the joint petition (accompanied by bill, House, No. 2940) of Lindsay N. Sabadosa, Paul W. Mark and others relative to providing tax credits for subscriptions to one or more local newspapers; the petition (accompanied by bill, House, No. 2957) of Jeffrey Rosario Turco, Carmine Lawrence Gentile and Patrick Joseph Kearney relative to monthly child tax credit payments; the petition (accompanied by bill, House, No. 2959) of Chynah Tyler for legislation to authorize tax credits for rent paid on personal residences of taxpayers; the

petition (accompanied by bill, House, No. 2964) of Erika Uytterhoeven and others for legislation to reform the charitable deduction; the petition (accompanied by bill, House, No. 2970) of Marcus S. Vaughn for legislation to establish a transferable pediatric cancer research tax credit; the petition (accompanied by bill, House, No. 2973) of Tommy Vitolo, Steven Owens and others relative to commuter transit tax benefits; the petition (accompanied by bill, House, No. 3658) of Bruce J. Ayers relative to establishing tax credits for the adoption of cats and dogs; the petition (accompanied by bill, House, No. 3659) of Bruce J. Ayers relative to establishing a tax credit for users of public waterway transportation; and the petition (accompanied by bill, House, No. 3664) of Mathew J. Muratore and others relative to providing for a sales tax exemption for animal medication prescribed by veterinarians, reports recommending that the accompanying order (House, No. 4727) ought to be adopted [Senator Fattman dissents].

For the committee,

MARK J. CUSACK.

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*House of Representatives, June 24, 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 1768, 1779,  
3 1792, 1793, 1798, 1801, 1804, 1809, 1812 and 1814 and House documents numbered 2736,  
4 2750, 2752, 2761, 2762, 2773, 2782, 2789, 2790, 2795, 2797, 2802, 2808, 2811, 2829, 2831,  
5 2837, 2848, 2860, 2863, 2868, 2871, 2886, 2897, 2898, 2899, 2900, 2925, 2928, 2932, 2934,  
6 2940, 2957, 2959, 2964, 2970, 2973, 3658, 3659 and 3664, relative to relative to tax credits,  
7 deductions, and other revenue issues.

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.