

HOUSE No. 4736

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, September 9, 2024.

The committee on Revenue, to whom were referred the petition (accompanied by bill, Senate, No. 1821) of Paul R. Feeney for legislation relative to taxation of equipment used to provide broadband communication services; the petition (accompanied by bill, Senate, No. 1823) of Paul R. Feeney and Patricia D. Jehlen for legislation to expand the child tax credit; the petition (accompanied by bill, Senate, No. 1832) of Adam Gomez, Patricia A. Duffy and Jacob R. Oliveira for legislation to expand the commuter deduction to regional transit authority fares; the petition (accompanied by bill, Senate, No. 1833) of Adam Gomez for legislation to lift the rental tax deduction limit; the petition (accompanied by bill, Senate, No. 1844) of Patricia D. Jehlen, Kelly W. Pease, Mike Connolly, Jack Patrick Lewis and other members of the General Court for legislation to further lead remediation in rental housing by increasing the deleading credit; the petition (accompanied by bill, Senate, No. 1850) of John F. Keenan for legislation relative to commuter transit benefits; the petition (accompanied by bill, Senate, No. 1852) of Edward J. Kennedy for legislation to establish the Massachusetts student relief and retention tax credit; the petition (accompanied by bill, Senate, No. 1870) of Vincent Lawrence Dixon for legislation for a literacy tax credit; the petition (accompanied by bill, Senate, No. 1871) of Vincent Lawrence Dixon for legislation for a grade improvement tax credit; the petition (accompanied by bill, Senate, No. 1874) of Paul W. Mark for legislation to establish a tax deduction for donations to public colleges and universities; the petition (accompanied by bill, Senate, No. 1878) of Mark C. Montigny for legislation to increase the commuter tax deduction to reflect rising costs; the petition (accompanied by bill, Senate, No. 1881) of Mark C. Montigny for legislation relative to economic development tax credits; the petition (accompanied by bill, Senate, No. 1884) of Michael O. Moore, Hannah Kane, Lindsay N. Sabadosa, Julian Cyr and others for legislation to establish a college tuition tax deduction; the petition (accompanied by bill, Senate, No. 1903) of Patrick M. O'Connor for legislation to establish a tax

credit for child care; the petition (accompanied by bill, Senate, No. 1909) of Patrick M. O'Connor for legislation to establish a tax credit for small businesses; the petition (accompanied by bill, Senate, No. 1913) of Patrick M. O'Connor for legislation relative to middle class economic relief; the petition (accompanied by bill, Senate, No. 1923) of Jacob R. Oliveira for legislation to extend the historic rehabilitation tax credit program; the petition (accompanied by bill, Senate, No. 1924) of Rebecca L. Rausch for legislation relative to mental health promotion through realistic advertising images; the petition (accompanied by bill, Senate, No. 1935) of Bruce E. Tarr for legislation to create a super research and development tax credit; the petition (accompanied by bill, Senate, No. 1938) of Bruce E. Tarr for legislation to establish a commuter tax credit; the petition (accompanied by bill, Senate, No. 1943) of Bruce E. Tarr for legislation relative to tax credits for affordable housing; the petition (accompanied by bill, Senate, No. 1945) of Bruce E. Tarr for legislation relative to increase the rental deduction; the petition (accompanied by bill, Senate, No. 1952) of Bruce E. Tarr and James B. Eldridge for legislation to improve long-term care staffing and dignity for caregivers through training, tuition reimbursements, tax credits and other programs; and the petition (accompanied by bill, Senate, No. 1954) of Bruce E. Tarr for legislation relative to employee recruitment and retention, reports recommending that the accompanying order (House, No. 4736) ought to be adopted.

For the committee,

MARK J. CUSACK.

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 1821, 1823,
3 1832, 1833, 1844, 1850, 1852, 1870, 1871, 1874, 1878, 1881, 1884, 1903, 1909, 1913, 1923,
4 1924, 1935, 1938, 1943, 1945, 1952 and 1954, relative to commuter transit benefits, child tax
5 credit, and other related matters.

6 Said committee shall report to the General Court the results of its investigation and study
7 and its recommendations, if any, together with drafts of legislation necessary to carry such
8 recommendations into effect, by filing the same with the Clerk of the House of Representatives
9 on or before December 31, 2024.