

# HOUSE . . . . . No. 5045

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, September 12, 2024.

The committee on Revenue, to whom were referred the petition (accompanied by bill, Senate, No. 1760) of Michael D. Brady for legislation to establish a municipal tax assessment increase limit; the petition (accompanied by bill, Senate, No. 1762) of William N. Brownsberger for legislation to authorize a local affordable housing surcharge; the petition (accompanied by bill, Senate, No. 1771) of Joanne M. Comerford, Patricia D. Jehlen, Sal N. DiDomenico, Michael J. Barrett and other members of the General Court for legislation to grant a local option for a real estate transfer fee to fund affordable housing; the petition (accompanied by bill, Senate, No. 1773) of Cynthia Stone Creem for legislation relative to a local option excise on the sale of alcoholic beverages for municipal substance abuse prevention and public health programs; the petition (accompanied by bill, Senate, No. 1786) of Julian Cyr for legislation relative to a local option real estate transfer fee to create and preserve housing; the petition (accompanied by bill, Senate, No. 1789) of Sal N. DiDomenico, Michael O. Moore, Joanne M. Comerford, James B. Eldridge and other members of the General Court for legislation to promote high-impact community investment; the petition (accompanied by bill, Senate, No. 1795) of Lydia Edwards, Sal N. DiDomenico, Patrick M. O'Connor and Michael O. Moore for legislation to provide a local option incentivizing landlords to rent unsubsidized properties at below market rent (good landlord tax credit); the petition (accompanied by bill, Senate, No. 1799) of James B. Eldridge, Vanna Howard, Sal N. DiDomenico, Joanne M. Comerford and other members of the General Court for legislation relative to the imposition of an excise tax to provide for climate change adaptation infrastructure and affordable housing investments in the Commonwealth; the petition (accompanied by bill, Senate, No. 1800) of James B. Eldridge and Lydia Edwards for legislation to allow cities and towns to increase the local tax rate on meals; the petition (accompanied by bill, Senate, No. 1837) of Adam Gomez and Carlos González for legislation to establish fairness for agricultural

laborers; the petition (accompanied by bill, Senate, No. 1838) of Adam Gomez and Adam Scanlon for legislation to establish a tax credit for veteran license plates; the petition (accompanied by bill, Senate, No. 1839) of Adam Gomez and Adam Scanlon for legislation to provide tax relief for low-income veterans; the petition (accompanied by bill, Senate, No. 1864) of Jason M. Lewis for legislation relative to a universal basic income pilot; the petition (accompanied by bill, Senate, No. 1904) of Patrick M. O'Connor for legislation to establish a tax credit for employment of veterans; the petition (accompanied by bill, Senate, No. 1914) of Patrick M. O'Connor for legislation relative to property taxes and senior citizens; the petition (accompanied by bill, Senate, No. 1961) of John C. Velis for legislation relative to effective dates of property taxes; the petition (accompanied by bill, House, No. 2701) of Bruce J. Ayers relative to certain sales tax exemptions for veterans' organizations; the petition (accompanied by bill, House, No. 2702) of Bruce J. Ayers relative to providing tax processing and filing assistance for certain disabled veterans; the petition (accompanied by bill, House, No. 2712) of David Biele for legislation to further regulate certain rental property tax credits; the petition (accompanied by bill, House, No. 2729) of Simon Cataldo, Carmine Lawrence Gentile and Michael J. Barrett (by vote of the town) that town of Concord be authorized to establish a building permit fee surcharge for affordable housing in said town; the petition (accompanied by bill, House, No. 2730) of Simon Cataldo, Carmine Lawrence Gentile and Michael J. Barrett (by vote of the town) that the town of Concord be authorized to establish a real estate transfer fee upon the transfer of property in said town; the petition (accompanied by bill, House, No. 2733) of Tackey Chan for legislation to provide an income tax exemption for families caring for their elderly relatives at home; the petition (accompanied by bill, House, No. 2747) of Mike Connolly and others for legislation to support affordable housing with a local option for a fee to be applied to certain real estate transactions; the petition (accompanied by bill, House, No. 2749) of Mike Connolly and Diana DiZoglio (State Auditor) relative to the state auditor's access to tax returns and related tax records already in the possession of the Department of Revenue; the petition (accompanied by bill, House, No. 2788) of Dylan A. Fernandes and Lydia Edwards relative to empowering cities and towns to impose a mansion fee to support affordable housing; the petition (accompanied by bill, House, No. 2793) of Brandy Fluker Oakley and others (with the approval of the mayor and city council) relative to real estate transfer fees and senior property tax relief in the city of Boston; the petition

(accompanied by bill, House, No. 2800) of William C. Galvin relative to vehicle registration fees and sales taxes for disabled veterans; the joint petition (accompanied by bill, House, No. 2801) of Sean Garballey, Cindy F. Friedman and David M. Rogers (by vote of the town) that the town of Arlington be authorized to establish a real estate transfer fee upon the transfer of property in said town; the petition (accompanied by bill, House, No. 2812) of Carlos González and others relative to providing certain tax credits for employers of agricultural workers and labor rights for agricultural laborers; the petition (accompanied by bill, House, No. 2817) of Kenneth I. Gordon and Mathew J. Muratore relative to the rate of interest applied to judgements for tax abatements on personal property; the petition (accompanied by bill, House, No. 2835) of Steven S. Howitt, Kelly W. Pease and Joseph D. McKenna for legislation to establish a senior citizen volunteer property tax reduction; the petition (accompanied by bill, House, No. 2838) of Daniel J. Hunt relative to exempting certain veterans' organizations from state and local meals tax; the petition (accompanied by bill, House, No. 2840) of Bradley H. Jones, Jr., Donald H. Wong and others relative to motor vehicle excise tax exemptions for 100 percent disabled veterans; the petition (accompanied by bill, House, No. 2858) of Sally P. Kerans for legislation to allow cities and towns to increase the local tax rate on meals; the petition (accompanied by bill, House, No. 2870) of David Paul Linsky for legislation to exempt the pensions of certain veterans from the income tax laws of the Commonwealth; the petition (accompanied by bill, House, No. 2874) of Kate Lipper-Garabedian, Ruth B. Balsler and James B. Eldridge relative to the taxation of accessible dwellings for older adults and people with disabilities; the petition (accompanied by bill, House, No. 2876) of Jay D. Livingstone and others relative to the community investment tax credit; the petition (accompanied by bill, House, No. 2879) of Jay D. Livingstone for legislation to authorize a local affordable housing surcharge; the petition (accompanied by bill, House, No. 2882) of Adrian C. Madaro relative to promoting housing affordability through tax relief; the petition (accompanied by bill, House, No. 2891) of Rita A. Mendes and Michelle M. DuBois relative to establishing a municipal tax assessment increase limit; the petition (accompanied by bill, House, No. 2893) of Samantha Montañó and others relative to freezing of the rate and valuation of taxes on real income to protect elder housing; the petition (accompanied by bill, House, No. 2894) of Samantha Montañó and others for legislation to increase the deeds excise to fund emergency assistance needs of certain low income tenants and homeowners; the petition (accompanied by bill,

House, No. 2915) of Sarah K. Peake (by vote of the town) that the town of Chatham be authorized to establish a real property transfer fee in said town; the petition (accompanied by bill, House, No. 2916) of Sarah K. Peake (by vote of the town) that the town of Provincetown be authorized to impose a real estate transfer fee; the petition (accompanied by bill, House, No. 2923) of Smitty Pignatelli, Tommy Vitolo and others for legislation to establish a local option gas tax; the petition (accompanied by bill, House, No. 2943) of Adam Scanlon, Simon Cataldo and others relative to excise taxes on motor vehicles for low-income veterans; the petition (accompanied by bill, House, No. 2948) of Adam Scanlon and others relative to establishing a tax credit for veterans' license plates; the petition (accompanied by bill, House, No. 2950) of Todd M. Smola for legislation to exempt certain disabled service-connected veterans from payment of the motor vehicle excise tax; the petition (accompanied by bill, House, No. 2969) of Andres X. Vargas and Patrick M. O'Connor relative to providing for a local option tax credit for certain landlords; the petition (accompanied by bill, House, No. 3661) of Carol A. Doherty and others for legislation to establish a tax exemption for pension income for certain senior citizens; the petition (accompanied by bill, House, No. 3665) of Sarah K. Peake (by vote of the town) that the town of Wellfleet be authorized to establish a real estate transfer fee in said town; the petition (accompanied by bill, House, No. 3733) of Manny Cruz (with the approval of the mayor and city council) relative to providing for payments in lieu of taxes by the South Essex sewerage district in the city of Salem; the joint petition (accompanied by bill, House, No. 3734) of Mindy Domb and Joanne M. Comerford (by vote of the town) that the city known as the town of Amherst be authorized to establish a real estate transfer fee in said town; the joint petition (accompanied by bill, House, No. 3736) of Sarah K. Peake and Julian Cyr (by vote of the town) that the town of Truro be authorized to impose a 0.5% real estate transfer fee in said town; the petition (accompanied by bill, House, No. 3845) of Mike Connolly and Erika Uytterhoeven (with the approval of the mayor and city council) that the city of Somerville be authorized to establish a real estate transfer fee on certain real estate transactions in said city; the petition (accompanied by bill, House, No. 4000) of Michelle L. Ciccolo and Walter F. Timilty for legislation to establish a local option municipal excise tax on certain unused utility corridors; the petition (accompanied by bill, House, No. 4063) of Marjorie C. Decker for legislation to authorize the city of Cambridge to impose a real estate transfer fee; the petition (accompanied by bill, House, No. 4151) of Dylan A. Fernandes and Julian Cyr relative to

authorizing the town of Nantucket to impose a real estate transfer fee for affordable and workforce housing; the petition (accompanied by bill, House, No. 4271) of James Arciero and Peter Barbella relative to local taxes based on personal or business income instead of local real property taxes; the petition (accompanied by bill, House, No. 4524) of Marjorie C. Decker relative to annual lists and manufacturing corporations; the joint petition (accompanied by bill, House, No. 4575) of David M. Rogers and William N. Brownsberger (by vote of the town) that the town of Belmont be authorized to update the tax treatment of recreational lands in said town; the petition (accompanied by bill, House, No. 4827) of David T. Vieira and Dylan A. Fernandes (by vote of the town) that the town of Falmouth be authorized to establish a real estate transfer fee upon the transfer of residential property in said town for the purpose of funding affordable housing; and the petition (accompanied by bill, House, No. 4830) of James K. Hawkins for legislation to establish an excise tax for certain applicable taxpayers in excess of the maximum permissible for single-family residences, reports recommending that the accompanying order (House, No. 5045) ought to be adopted [Senator Fattman and Representative Uytterhoeven of Somerville dissent].

For the committee,

MARK J. CUSACK.

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## The Commonwealth of Massachusetts



*House of Representatives, September 12, 2024.*

*Ordered,* That the committee on Revenue be authorized to sit during a recess of the General Court to make an investigation and study of Senate documents numbered 1760, 1762, 1771, 1773, 1786, 1789, 1795, 1799, 1800, 1837, 1838, 1839, 1864, 1904, 1914 and 1961 and House documents numbered 2701, 2702, 2712, 2729, 2730, 2733, 2747, 2749, 2788, 2793, 2800, 2801, 2812, 2817, 2835, 2838, 2840, 2858, 2870, 2874, 2876, 2879, 2882, 2891, 2893, 2894, 2915, 2916, 2923, 2943, 2948, 2950, 2969, 3661, 3665, 3733, 3734, 3736, 3845, 4000, 4063, 4151, 4271, 4524, 4575, 4827 and 4830, relative to veterans and real estate transfer fees.

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