HOUSE DOCKET, NO. 1507 FILED ON: 1/18/2023

HOUSE . . . . . No. 2821

The Commonwealth of Massachusetts

PRESENTED BY:

Richard M. Haggerty

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act to establish a digital advertising revenue commission.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
Richard M. Haggerty	*30th Middlesex*	*1/18/2023*

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HOUSE . . . . . No. 2821

By Representative Haggerty of Woburn, a 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. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *2928* OF 2021-2022.]

The Commonwealth of Massachusetts

In the One Hundred and Ninety-Third General Court
(2023-2024)

An Act to establish a digital advertising revenue commission.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 77. There shall be a special commission to conduct a comprehensive study relative to generating revenue from digital advertising that is displayed inside of Massachusetts by companies that generate over $100 million a year in global revenue. The commission shall examine the experiences and policy efforts of other states relating taxing digital advertising.

The commission shall file its final report and its recommendations for legislation with the clerks of the senate and house of representatives not later than March 15, 2024, and shall convene its first meeting not later than September 1, 2023. The report shall include, but not be limited to: (i) the total amount of taxes currently paid by the identified companies; (ii) the changes in revenue collected by the commonwealth as a result of any proposed tax law revisions;

(iii)) tax rates necessary to fund investment in public infrastructure and programing; (iv) recommendations for changes in laws to achieve an equitable and adequate system of taxation; (v) the best practices of other states; (vi) tax rates necessary to ensure economic competitiveness with peer and competitor states; (vii) tax rates that do not discourage robust private sector investment in capital equipment and the state's work force; (viii) suggested revenue uses to benefit all residents of the Commonwealth including but limited to the creation of a program to improve broadband internet to communities that do not have reliable broadband internet access, the creation of an annual matching grant program to upgrade internet access in k-12 school districts, the creation of an annual matching grant program to upgrade computer technology and remote learning capabilities in k-12 school districts, the creation of a program to improve internet access in public parks, to evaluate the adequacy of the Commonwealth's and its municipalities cyber security, the creation of a municipal cybersecurity grant program.

The commission shall consist of the house and senate chairs of the joint committee on revenue or the chairs' designees, who shall serve as co-chairs of the commission; secretary of administration and finance or the secretary's designee; 2 people who shall be appointed by the president of the senate, 2 people who shall be appointed by the Speaker of the House; the minority leader of the house of representatives or a designee; the minority leader of the senate or a designee; the commissioner of the department of revenue or the commissioner's designee, and 2 members to be appointed by the governor who shall have expertise in economics or tax policy.