

# HOUSE . . . . . No. 5237

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, March 16, 2026.

The committee on Revenue, to whom were referred the petition (accompanied by bill, House, No. 3021) of Bruce J. Ayers relative to certain sales tax exemptions for veterans' organizations; the petition (accompanied by bill, House, No. 3034) of Nicholas A. Boldyga for legislation to establish a farm fuel tax rebate; the petition (accompanied by bill, House, No. 3035) of Antonio F. D. Cabral relative to the taxation of graduate student loan debt; the petition (accompanied by bill, House, No. 3036) of Antonio F. D. Cabral for legislation to establish a historic building fire prevention tax credit; the petition (accompanied by bill, House, No. 3046) 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. 3069) of Mark J. Cusack relative to municipal senior property tax relief for 100% disabled veterans; the petition (accompanied by bill, House, No. 3077) of David F. DeCoste relative to the imposition of the sales tax for the keeping of horses as a commercial enterprise; the petition (accompanied by bill, House, No. 3095) of Paul K. Frost and David F. DeCoste for legislation to provide a certain income tax exemption for elderly persons; the petition (accompanied by bill, House, No. 3101) of William C. Galvin relative to vehicle registration fees and sales taxes for disabled veterans; the petition (accompanied by bill, House, No. 3116) of Richard M. Haggerty relative to excluding student loan forgiveness from taxable income for permanently and totally disabled veterans; the petition (accompanied by bill, House, No. 3138) of Steven S. Howitt for legislation to provide tax credits to restaurants utilizing reusable utensils, dishes, glasses and bulk condiments; the petition (accompanied by bill, House, No. 3140) of Daniel J. Hunt and Bruce J. Ayers relative to exempting certain veterans' organizations from state and local meals tax; the petition (accompanied by bill, House, No. 3209) of Alice Hanlon Peisch relative to workforce opportunities for older workers and the establishment of a tax credit for certain age-friendly employers; the petition (accompanied by bill, House,

No. 3226) of David M. Rogers relative to excluding student loan forgiveness from taxable income for permanently and totally disabled veterans; the petition (accompanied by bill, House, No. 3228) of John H. Rogers relative to a tax credit for tuition and fees for higher education; the petition (accompanied by bill, House, No. 3231) of Daniel J. Ryan relative to state income tax exemption for National Guard members; the petition (accompanied by bill, House, No. 3242) of Todd M. Smola and Donald R. Berthiaume, Jr., for legislation to establish a property tax exemption for members of the National Guard; the petition (accompanied by bill, House, No. 3250) of Michael J. Soter and others relative to income tax relief for senior citizens; and the petition (accompanied by bill, House, No. 3252) of Thomas M. Stanley relative to property tax relief for older adults, reports recommending that the accompanying order (House, No. 5237) ought to be adopted.

For the committee,

ADRIAN C. MADARO.

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*House of Representatives, March 16, 2026.*

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 House documents numbered 3021, 3034,  
3 3035, 3036, 3046, 3069, 3077, 3095, 3101, 3116, 3138, 3140, 3209, 3226, 3228, 3231, 3242,  
4 3250 and 3252, relative to veterans, seniors and agriculture.

5           Said committee shall report to the General Court the results of its investigation and study  
6 and its recommendations, if any, together with drafts of legislation necessary to carry such  
7 recommendations into effect, by filing the same with the Clerk of the House of Representatives  
8 on or before December 31, 2026.