

# HOUSE . . . . . No. 5309

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, April 2, 2026.

The committee on Revenue, to whom were referred the petition (accompanied by bill, House, No. 3055) of Michelle L. Ciccolo for legislation to provide a tax credit for electric landscaping equipment for small yard care businesses; the petition (accompanied by bill, House, No. 3057) of Mike Connolly and Manny Cruz relative to establishing a tiered corporate minimum tax; the petition (accompanied by bill, House, No. 3059) of Mike Connolly and Patrick Joseph Kearney relative to the taxation of transfers of certain estates; the petition (accompanied by bill, House, No. 3067) of Mark J. Cusack relative to taxes imposed on certain oral nicotine products; the petition (accompanied by bill, House, No. 3070) of Vincent Lawrence Dixon relative to a COVID-19 vaccination tax credit; the petition (accompanied by bill, House, No. 3082) of Mindy Domb for legislation to establish an excise tax on guns and ammunition; the petition (accompanied by bill, House, No. 3087) of Michelle M. DuBois for legislation to repeal the law placing limitations on the growth of state revenues; the petition (accompanied by bill, House, No. 3094) of Christopher Richard Flanagan for legislation to provide tax credits for certain certified rural housing redevelopment projects; the petition (accompanied by bill, House, No. 3126) of Russell E. Holmes relative to establishing a tax for online advertising; the petition (accompanied by bill, House, No. 3127) of Kevin G. Honan relative to the tax deduction for rental payments; the petition (accompanied by bill, House, No. 3129) of Tara T. Hong relative to the capital gains tax; the petition (accompanied by bill, House, No. 3208) of Francisco E. Paulino and Margaret R. Scarsdale for legislation to establish a sales tax on digital advertising services; the petition (accompanied by bill, House, No. 3262) of Erika Uyterhoeven relative to income tax rates; and the petition (accompanied by bill, House, No. 3278) of Christopher J. Worrell for legislation to establish a graduated deed excise tax for affordable housing, reports recommending that the accompanying order (House, No. 5309) ought to be adopted.

For the committee,

ADRIAN C. MADARO.

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*House of Representatives, April 02, 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 3055, 3057,  
3 3059, 3067, 3070, 3082, 3087, 3094, 3126, 3127, 3129, 3208, 3262 and 3278, relative to certain  
4 Revenue petitions relating to state taxation.

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.