

HOUSE No. 5313

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, April 21, 2026.

The committee on Revenue, to whom were referred the petition (accompanied by bill, House, No. 3007) of James Arciero and Anthony Vacca relative to the exemption of the sales or use tax for leased motor vehicles; the petition (accompanied by bill, House, No. 3019) of Bruce J. Ayers that certain fraternal organizations be exempt from the tax on the sale of alcoholic beverages; the petition (accompanied by bill, House, No. 3033) of Nicholas A. Boldyga relative to the gasoline and diesel fuel tax; the petition (accompanied by bill, House, No. 3044) of Simon Cataldo relative to tax exemptions for contributions to 401(k)s through sole proprietorships; the petition (accompanied by bill, House, No. 3049) of Tackey Chan for legislation to exempt certain personal protection equipment from sales tax; the petition (accompanied by bill, House, No. 3096) of Paul K. Frost relative to work from home tax incentives; the petition (accompanied by bill, House, No. 3098) of Paul K. Frost and Joseph D. McKenna relative to home heating oil tax deductions; the petition (accompanied by bill, House, No. 3135) of Steven S. Howitt relative to the tax exemption status of municipal employee pensions; the petition (accompanied by bill, House, No. 3137) of Steven S. Howitt relative to Title V income tax credit reform of financial aid for homeowners who have incurred costs for the repair or replacement of failed septic systems; the petition (accompanied by bill, House, No. 3142) of Bradley H. Jones, Jr. and others relative to exempting small businesses from the telecommunications tax; the petition (accompanied by bill, House, No. 3143) of Bradley H. Jones, Jr., and others relative to exempting municipalities from the gas tax; the petition (accompanied by bill, House, No. 3150) of Bradley H. Jones, Jr., and others relative to increasing college savings plan deductions; the petition (accompanied by bill, House, No. 3151) of Bradley H. Jones, Jr., and others relative to increasing college savings plan deductions; the petition (accompanied by bill, House, No. 3170) of Marc T. Lombardo for legislation to lower the sales tax to five percent; the petition (accompanied by bill, House, No.

3171) of Marc T. Lombardo for legislation to exempt municipalities from the gas tax; the petition (accompanied by bill, House, No. 3172) of Marc T. Lombardo relative to taxes for tipped wages; the petition (accompanied by bill, House, No. 3173) of Marc T. Lombardo relative to taxes on overtime wages; the petition (accompanied by bill, House, No. 3184) of Joseph D. McKenna relative to the establishment of tax credits for the installation of home water filtration systems for certain homeowners; the petition (accompanied by bill, House, No. 3200) of David K. Muradian, Jr., for legislation to promote adoption of certain of dogs or cats from animal shelters by establishing tax credits for certain costs associated with said adoptions and by the creation of a motor vehicle registration plate; the petition (accompanied by bill, House, No. 3202) of David K. Muradian, Jr., relative to the sales tax exemption on personal safety devices; the petition (accompanied by bill, House, No. 3203) of David K. Muradian, Jr., for legislation to provide an income tax deduction for purchases of gun safes; the petition (accompanied by bill, House, No. 3248) of Michael J. Soter and Joseph D. McKenna relative to an income tax exemption for certain manufacturing corporations during the first five years of operation; the petition (accompanied by bill, House, No. 3249) of Michael J. Soter and Joseph D. McKenna for legislation to establish a high school trade partnership program and to provide tax credits for money expended for said program; the petition (accompanied by bill, House, No. 3251) of Michael J. Soter and others for legislation relative to exclude tipped wages from taxable income; the petition (accompanied by bill, House, No. 3257) of Justin Thurber and David F. DeCoste for legislation to authorize real estate tax abatements to parents with children in private schools; the petition (accompanied by bill, House, No. 3267) of Marcus S. Vaughn relative to a sales tax exemption for certain apparel products for children; the petition (accompanied by bill, House, No. 3268) of Marcus S. Vaughn for legislation to provide for certain sales and use tax exemptions for certain items for infants and children; the petition (accompanied by bill, House, No. 3269) of Marcus S. Vaughn for legislation to establish a transferable pediatric cancer research tax credit; and the petition (accompanied by bill, House, No. 4325) of Colleen M. Garry relative to income tax deductions for certain school expenses, reports recommending that the accompanying order (House, No. 5313) ought to be adopted [Representative Lombardo of Billerica dissents].

For the committee,

ADRIAN C. MADARO.

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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 3007, 3019,
3 3033, 3044, 3049, 3096, 3098, 3135, 3137, 3142, 3143, 3150, 3151, 3170, 3171, 3172, 3173,
4 3184, 3200, 3202, 3203, 3248, 3249, 3251, 3257, 3267, 3268, 3269 and 4325, relative to taxation
5 and tax exemption.

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, 2026.