

HOUSE No. 5318

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, April 2, 2026.

The committee on Revenue, to whom were referred the petition (accompanied by bill, House, No. 3013) of Bruce J. Ayers relative to establishing a tax credit for users of public waterway transportation; the petition (accompanied by bill, House, No. 3014) of Bruce J. Ayers relative to establishing tax credits for the adoption of cats and dogs; the petition (accompanied by bill, House, No. 3017) of Bruce J. Ayers relative to providing a tax deduction of health insurance payments from gross income for self-employed individuals; the petition (accompanied by bill, House, No. 3024) of Michelle L. Badger relative to providing for a sales tax exemption for animal medication prescribed by veterinarians; the petition (accompanied by bill, House, No. 3039) of Antonio F. D. Cabral and others relative to the housing development incentive program; the petition (accompanied by bill, House, No. 3048) of Tackey Chan relative to increasing interest rate deductions; the petition (accompanied by bill, House, No. 3052) of Michelle L. Ciccolo for legislation to provide preferential tax rates to certain public benefit corporations; the petition (accompanied by bill, House, No. 3068) of Mark J. Cusack relative to delinquent and deferred interest rate uniformity; the petition (accompanied by bill, House, No. 3071) of Vincent Lawrence Dixon relative to the sales tax; the petition (accompanied by bill, House, No. 3072) of Vincent Lawrence Dixon relative to providing certain individuals with a vaccination tax credit; the petition (accompanied by bill, House, No. 3074) of Marjorie C. Decker and Christine P. Barber relative to the excise tax on cigarettes, cigars, and smoking tobacco; the petition (accompanied by bill, House, No. 3075) of Marjorie C. Decker and Bruce E. Tarr relative to the taxation of certain tobacco products; the petition (accompanied by bill, House, No. 3081) of Carol A. Doherty and James K. Hawkins relative to establishing tax exemptions for pension income for certain senior citizens of the Commonwealth; the petition (accompanied by bill, House, No. 3090) of Ann-Margaret Ferrante for legislation to establish maritime commercial development tax credits; the petition (accompanied by bill,

House, No. 3091) of Ann-Margaret Ferrante and Mindy Domb for legislation to establish an artist workspace tax credit; the petition (accompanied by bill, House, No. 3103) of Sean Garballey relative to rental housing deleading income tax credit; the petition (accompanied by bill, House, No. 3107) of Carlos González, Frank A. Moran and others relative to taxation of and overtime pay for agricultural laborers; the petition (accompanied by bill, House, No. 3117) of Richard M. Haggerty relative to the taxation of disaster response and broadband infrastructure; the petition (accompanied by bill, House, No. 3119) of Richard M. Haggerty relative to taxation of equipment used to provide broadband communication services; the petition (accompanied by bill, House, No. 3122) of Natalie M. Higgins, Christine P. Barber and others relative to the imposition of an annual excise tax upon certain private institutions of higher learning; the petition (accompanied by bill, House, No. 3123) of Natalie M. Higgins, Erika Uytterhoeven and James B. Eldridge relative to the repeal of the sales tax exemption for aircraft; the petition (accompanied by bill, House, No. 3160) of John J. Lawn, Jr. and Jason M. Lewis relative to the sales tax for certain purchases by rental companies; the petition (accompanied by bill, House, No. 3163) of David Paul Linsky for legislation to create an income tax deduction for municipal and school fees; the petition (accompanied by bill, House, No. 3168) of Jay D. Livingstone relative to extending the research and development sales tax exemption; the petition (accompanied by bill, House, No. 3174) of William F. MacGregor, Samantha Montaña and Lindsay N. Sabadosa relative to a child and dependent care tax credit; the petition (accompanied by bill, House, No. 3180) of Christopher M. Markey relative to a first-time homebuyer tax credit; the petition (accompanied by bill, House, No. 3181) of Christopher M. Markey relative to a first-time homebuyer tax deduction; the petition (accompanied by bill, House, No. 3182) of Christopher M. Markey relative to a capital gains tax credit for first time homebuyers; the petition (accompanied by bill, House, No. 3189) of Paul McMurtry and John C. Velis for legislation to establish a vendors' collection allowance; the petition (accompanied by bill, House, No. 3195) of Frank A. Moran relative to a sales tax exemption; the petition (accompanied by bill, House, No. 3197) of Frank A. Moran relative to tax credits for family child care; the petition (accompanied by bill, House, No. 3199) of Michael J. Moran relative to establishing a sales tax exemption on Earth Day for purchases of "Energy Star" products, so-called, and hybrid motor vehicles; the petition (accompanied by bill, House, No. 3201) of David K. Muradian, Jr., for legislation to provide for an oil tank

removal tax credit for residents in manufactured housing communities; the petition (accompanied by bill, House, No. 3205) of Brian W. Murray for legislation to further regulate property tax collection; the petition (accompanied by bill, House, No. 3216) of Orlando Ramos relative to tax credits for home sales to first-time home buyers; the petition (accompanied by bill, House, No. 3217) of Orlando Ramos for legislation to impose an excise on retail deliveries; the petition (accompanied by bill, House, No. 3218) of Sean Reid and Sal N. DiDomenico for legislation to establish tax credits for health care preceptorships; the petition (accompanied by bill, House, No. 3232) of Lindsay N. Sabadosa relative to providing tax credits for subscriptions to one or more local newspapers; the petition (accompanied by bill, House, No. 3247) of Michael J. Soter, Joseph D. McKenna and Marcus S. Vaughn for legislation to further regulate tax deductions for renovation of abandoned buildings; the petition (accompanied by bill, House, No. 3253) of Alyson M. Sullivan-Almeida relative to property tax exemptions for the increased value of a home as a result of certain alterations and improvements to the home; the petition (accompanied by bill, House, No. 3260) of Chynah Tyler for legislation to authorize tax credits for rent paid on personal residences of taxpayers; the petition (accompanied by bill, House, No. 3270) of Marcus S. Vaughn relative to the estate tax code; the petition (accompanied by bill, House, No. 3281) of Jonathan D. Zlotnik, Donald R. Berthiaume, Jr., and Susannah M. Whipps relative to the taxation of inventory in manufacturing; the petition (accompanied by bill, House, No. 4050) of Patrick Joseph Kearney relative to adult use, support services, cultivation and taxation of psilocybin-containing fungi; the petition (accompanied by bill, House, No. 4080) of Michelle L. Ciccolo for legislation to increase airplane fuel taxes; the petition (accompanied by bill, House, No. 4081) of David Henry Argosky LeBoeuf and Patricia A. Duffy relative to taxation and fire safety of problem properties, so-called; the petition (accompanied by bill, House, No. 4083) of David T. Vieira relative to the replacement of the Bourne Bridge by a transfer of income surtax revenue; and the petition (accompanied by bill, House, No. 4219) of Michelle L. Ciccolo for legislation to establish a transportation excise tax for large employers, reports recommending that the accompanying order (House, No. 5318) ought to be adopted.

For the committee,

ADRIAN C. MADARO.

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The Commonwealth of Massachusetts



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 3013, 3014,
3 3017, 3024, 3039, 3048, 3052, 3068, 3071, 3072, 3074, 3075, 3081, 3090, 3091, 3103, 3107,
4 3117, 3119, 3122, 3123, 3160, 3163, 3168, 3174, 3180, 3181, 3182, 3189, 3195, 3197, 3199,
5 3201, 3205, 3216, 3217, 3218, 3232, 3247, 3253, 3260, 3270, 3281, 4050, 4080, 4081, 4083 and
6 4219, relative to tax credits and deductions.

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