# HOUSE . . . . . . . . No. 5596

## The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, July 23, 2026.

The committee on Revenue, to whom were referred the petition (accompanied by bill, Senate, No. 1944) of Thomas Egan and Sean Reid for legislation to exempt private pension income from taxation; the petition (accompanied by bill, Senate, No. 1945) of John J. Cronin for legislation to impose an excise tax on oral nicotine products; the petition (accompanied by bill, Senate, No. 1946) of John J. Cronin, Vanna Howard, James K. Hawkins and John F. Keenan for legislation relative to the housing development incentive program; the petition (accompanied by bill, Senate, No. 1949) of Julian Cyr, John F. Keenan and Bruce E. Tarr for legislation to protect youth by closing the synthetic nicotine loophole; the petition (accompanied by bill, Senate, No. 1952) of Julian Cyr for legislation to establish the rural jobs act to promote the retention and expansion of existing jobs, stimulate the creation of new jobs, and attract new business and industry to rural areas; the petition (accompanied by bill, Senate, No. 1959) of Sal N. DiDomenico for legislation relative to the relief of mortgage debt; the petition (accompanied by bill, Senate, No. 1960) of Sal N. DiDomenico for legislation to establish tax credits for health care preceptorship that pairs an eligible student with a health care practitioner to attain specified learning objectives; the petition (accompanied by bill, Senate, No. 1965) of William J. Driscoll, Jr. for legislation to support disaster response and broadband infrastructure affordability by allowing certain tax exemptions; the petition (accompanied by bill, Senate, No. 1976) of Ryan C. Fattman, Joseph D. McKenna and Bruce E. Tarr for legislation to abolish the death tax; the petition (accompanied by bill, Senate, No. 1977) of Ryan C. Fattman and Bruce E. Tarr for legislation to reduce the costs for adoption; the petition (accompanied by bill, Senate, No. 1979) of Ryan C. Fattman for legislation to stimulate small business investment; the petition (accompanied by bill, Senate, No. 1982) of Ryan C. Fattman and Bruce E. Tarr for legislation to exempt residential security systems from sales tax; the petition (accompanied by bill, Senate, No. 1984) of Ryan C. Fattman and Bruce E. Tarr for legislation to establish an empowerment scholarship tax credit to expand educational opportunities and fair access to quality education for low-and-moderate-income students; the petition (accompanied by bill, Senate, No. 1987) of Ryan C. Fattman and Bruce E. Tarr for legislation to establish a child care tax credit in the Commonwealth; the petition (accompanied by bill, Senate, No. 1989) of Ryan C. Fattman and Bruce E. Tarr relative to the Massachusetts estate tax; the petition (accompanied by bill, Senate, No. 1990) of Ryan C. Fattman and Bruce E. Tarr for legislation relative to the state personal income tax for low-income earners; the petition (accompanied by bill, Senate, No. 1995) of Ryan C. Fattman and Bruce E. Tarr for legislation to update the estate tax bring Massachusetts in line with the federal level threshold for taxable estates and credits; the petition (accompanied by bill, Senate, No. 1996) of Paul R. Feeney for legislation relative to taxation of equipment used to provide broadband communication services; the petition (accompanied by bill, Senate, No. 2004) of Dylan A. Fernandes relative to taxation of digital advertising services; the petition (accompanied by bill, Senate, No. 2005) of Barry R. Finegold for legislation relative to economic development initiatives; the petition (accompanied by bill, Senate, No. 2007) of Barry R. Finegold for legislation to promote the redevelopment of contaminated sites through tax credits; the petition (accompanied by bill, Senate, No. 2008) of Barry R. Finegold for legislation to permit the inclusion of bitcoin and other stable digital financial assets to serve as stores of value and provide a hedge against inflation, thereby protecting the purchasing power of state funds; the petition (accompanied by bill, Senate, No. 2015) of Adam Gomez, Michael J. Barrett and Manny Cruz for legislation to establish a tiered corporate minimum tax; the petition (accompanied by bill, Senate, No. 2017) of Patricia D. Jehlen for legislation to establish a tax on local revenues from digital advertising; the petition (accompanied by bill, Senate, No. 2019) of Patricia D. Jehlen for legislation relative to certain child-care deductions for taxable purposes; the petition (accompanied by bill, Senate, No. 2020) of John F. Keenan, Patricia D. Jehlen and Jason M. Lewis for legislation to protect youth from nicotine addiction by increasing the tax on cigarettes; the petition (accompanied by bill, Senate, No. 2028) of Jason M. Lewis relative to the sales tax for certain purchases by rental companies; the petition (accompanied by bill, Senate, No. 2029) of Jason M. Lewis and Brendan P. Crighton for legislation relative to the fair taxation of alcoholic beverages; the petition (accompanied by bill, Senate, No. 2030) of Vincent Dixon, for legislation for a literacy tax credit; the petition (accompanied by bill, Senate, No. 2031) of Vincent Dixon, for legislation for a grade improvement tax credit; the petition (accompanied by bill, Senate, No. 2035) of Jason M. Lewis and Rebecca L. Rausch for legislation to eliminate the tax deduction for direct-to-consumer pharmaceutical marketing; the petition (accompanied by bill, Senate, No. 2039) of Mark C. Montigny for legislation relative to the relief of mortgage debt; the petition (accompanied by bill, Senate, No. 2040) of Mark C. Montigny for legislation to clarify occupancy excise and internet hotel room resellers; the petition (accompanied by bill, Senate, No. 2042) of Mark C. Montigny for legislation relative to economic development tax credits; the petition (accompanied by bill, Senate, No. 2043) of Michael O. Moore for legislation relative to the taxation of small business in the commonwealth; the petition (accompanied by bill, Senate, No. 2044) of Michael O. Moore for legislation to equalize the Department of Revenue interest rates; the petition (accompanied by bill, Senate, No. 2050) of Patrick M. O'Connor for legislation to exempt active duty military personnel from state income tax while based out of state; the petition (accompanied by bill, Senate, No. 2053) of Patrick M. O'Connor for legislation to establish a tax credit for individuals paying for home health care and hospice; the petition (accompanied by bill, Senate, No. 2055) of Patrick M. O'Connor for legislation to repeal the sales tax on boats built or rebuilt in the commonwealth; the petition (accompanied by bill, Senate, No. 2056) of Patrick M. O'Connor for legislation relative to relieving minors of income tax obligations; the petition (accompanied by bill, Senate, No. 2058) of Patrick M. O'Connor for legislation to establish a tax credit for the purchase of hearing aids; the petition (accompanied by bill, Senate, No. 2059) of Patrick M. O'Connor for legislation to establish a tax credit for families caring for relatives with aphasia; the petition (accompanied by bill, Senate, No. 2060) of Patrick M. O'Connor for legislation to establish a tax credit for families caring for elderly relatives and victims of Alzheimer's and Dementia; the petition (accompanied by bill, Senate, No. 2068) of Rebecca L. Rausch for legislation relative to hostile learning environments at higher education institutes and tax exemptions; the petition (accompanied by bill, Senate, No. 2075) of Bruce E. Tarr for legislation relative to provide direct relief to the residents of the commonwealth by increasing the threshold on no tax status; the petition (accompanied by bill, Senate, No. 2078) of Bruce E. Tarr for legislation to exempt certain medical supplies from the state sales tax; the petition (accompanied by bill, Senate, No. 2080) of Bruce E. Tarr for legislation to create a super research and development tax credit; the petition (accompanied by bill, Senate, No. 2081) of Bruce E. Tarr for legislation relative to the taxation of rolling stock; the petition (accompanied by bill, Senate, No. 2082) of Bruce E. Tarr for legislation relative to the taxation of rolling stock for trucking and railcars; the petition (accompanied by bill, Senate, No. 2086) of Bruce E. Tarr for legislation relative to sales tax reduction to 5%; the petition (accompanied by bill, Senate, No. 2087) of Bruce E. Tarr for legislation relative to the short term capital gains rate to make Massachusetts more competitive; the petition (accompanied by bill, Senate, No. 2088) of Bruce E. Tarr for legislation relative to modernizing the estate tax; the petition (accompanied by bill, Senate, No. 2090) of Sofia Isabella FloresQuero Llamas,  and Mariah Delaney Eskel, for legislation relative to energy tax credits for corporations; the petition (accompanied by bill, Senate, No. 2091) of Bruce E. Tarr for legislation to allow for the deduction of business interest; and the petition (accompanied by bill, Senate, No. 2098) of John C. Velis for legislation to incentivize public service by offering a tax credit, reports recommending that the accompanying order (House, No. 5596) ought to be adopted [Senator Fattman dissents].

For the committee,

ADRIAN C. MADARO.

# HOUSE . . . . . . . . . . . . . . . No. 5596

**The Commonwealth of Massachusetts**

*House of Representatives,* July 23, 2026.

*Ordered,* That the committee on Revenue be authorized to sit during a recess of the General Court to make an investigation and study of Senate documents numbered 1944, 1945, 1946, 1949, 1952, 1959, 1960, 1965, 1976, 1977, 1979, 1982, 1984, 1987, 1989, 1990, 1995, 1996, 2004, 2005, 2007, 2008, 2015, 2017, 2019, 2020, 2028, 2029, 2030, 2031, 2035, 2039, 2040, 2042, 2043, 2044, 2050, 2053, 2055, 2056, 2058, 2059, 2060, 2068, 2075, 2078, 2080, 2081, 2082, 2086, 2087, 2088, 2090, 2091 and 2098, relative to sales tax, estate tax, tax credits, and other revenue matters.

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