HOUSE DOCKET, NO. 2447 FILED ON: 1/17/2013

HOUSE . . . . . No. 2613

The Commonwealth of Massachusetts

PRESENTED BY:

Bradley H. Jones, Jr.

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to the taxpayers' bill of rights.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Bradley H. Jones, Jr.	*20th Middlesex*
George N. Peterson, Jr.	*9th Worcester*
Bradford Hill	*4th Essex*
Elizabeth A. Poirier	*14th Bristol*
Viriato Manuel deMacedo	*1st Plymouth*
Donald Humason	
Paul K. Frost	*7th Worcester*
Sheila C. Harrington	*1st Middlesex*
Nicholas A. Boldyga	*3rd Hampden*
Kimberly N. Ferguson	*1st Worcester*
Todd M. Smola	*1st Hampden*
Kevin J. Kuros	*8th Worcester*
Matthew A. Beaton	*11th Worcester*
Daniel B. Winslow	*9th Norfolk*

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By Mr. Jones of North Reading, a petition (accompanied by bill, House, No. 2613) of Bradley H. Jones, Jr. and others relative to limitations on expenditures and revenues. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. *2523* OF 2011-2012.]

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act relative to the taxpayers' bill of rights.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. The General Laws, as appearing in the 2010 Official Edition, are hereby amended by inserting, after chapter 29D, the following new chapter:-

CHAPTER 29E. LIMITATION ON THE GROWTH OF STATE EXPENDITURES

Section 1. It is the intent of this chapter that there be established for each fiscal year a state expenditure growth limit calculated on the basis of the level of growth of inflation and population in the Commonwealth.

Section 2. As used in this chapter, the following words shall, unless the context requires otherwise, have the following definitions:

"Inflation", the percentage change in the United States Bureau of Labor Statistics Consumer Price Index for Boston-Brockton-Nashua, all items, all urban consumers, not seasonally adjusted, or its successor index.

"State expenditures", funds made available by appropriation by the general court for the ordinary maintenance of the several departments, offices, commissions and institutions of the commonwealth, as set forth for the fiscal year in the general appropriations act and supplemental appropriations acts as provided for in chapter 29; provided, such funds are financed by state tax revenues.

17 “State population change”, the percentage change in state population as determined by
18 annual federal census estimates and such number shall be adjusted every decade to match the
19 federal census.

20 “State tax revenues”, the revenues of the Commonwealth from every tax, surtax, receipt,
21 penalty and other monetary exaction, and interest in connection therewith, including but not
22 limited to, taxes and surtaxes on personal income, excises and taxes on retail sales and use,
23 meals, motor vehicle fuels, businesses and corporations, public utilities, alcoholic beverages,
24 tobacco, inheritances, estates, deeds, room occupancy and pari-mutuel wagering; but excluding
25 federal reimbursements, proceeds from bond issues, earnings on investments, tuitions, fees,
26 service charges and other departmental revenues, and revenues directly attributable to the
27 additional taxes levied pursuant to section eighty-eight of chapter six hundred and eighty-four of
28 the acts of nineteen hundred and seventy-five.

29 Section 3. Beginning on or after January 1, 2014, the growth rate in state expenditures for
30 every ensuing fiscal year shall equal inflation plus the state population change as so reported 12
31 months before.

32 Section 4. Following the execution of the provisions of section 3, should state tax
33 revenues exceed state expenditures, the amount in excess shall be transferred to the temporary
34 holding fund established by the comptroller. Any balance in the temporary holding fund greater
35 than zero at the end of the fiscal year shall be refunded to the taxpayers of the commonwealth, as
36 prescribed by rules and regulations determined by the commissioner of revenue; provided, the
37 provisions of section 5C of chapter 29 shall not occur until after the provisions of this section are
38 executed.

39 Section 5. Following the execution of the provisions of section 3, should state
40 expenditures exceed state tax revenues, the amount in excess shall be reduced to match state tax
41 revenues.

42 Section 6. The Supreme Judicial Court or Superior Court may, upon the petition of not
43 less than twenty-four taxable inhabitants of the commonwealth, enforce the provisions of this
44 chapter. If successful, said taxable inhabitants shall be entitled to recover reasonable attorneys’
45 fees and other costs from the commonwealth incurred in maintaining such suit.

46 Section 7. The provisions of this law are severable, and if any clause, sentence,
47 paragraph, or section of this chapter or an application thereof shall be adjudged by any court of
48 competent jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the
49 remainder thereof but shall be confined in its operation to the clause, sentence, paragraph, or
50 section adjudged invalid.

51 SECTION 8. Chapter 62F of the General Laws, as appearing in the 2010 Official Edition,
52 is hereby repealed.