

NOTICE: While reasonable efforts have been made to assure the accuracy of the data herein, this is **NOT** the official version of Senate Journal. It is published to provide information in a timely manner, but has **NOT** been proofread against the events of the session for this day. All information obtained from this source should be checked against a proofed copy of the Senate Journal.

UNCORRECTED PROOF OF THE JOURNAL OF THE SENATE.



JOURNAL OF THE SENATE.

Tuesday, May 6, 2008.

Met according to adjournment at one o'clock P.M. (Mr. Rosenberg in the Chair).

Distinguished Guests.

There being no objection, during the consideration of the Orders of the Day, the President handed the gavel to Ms. Candaras for the purpose of an introduction. Ms. Candaras then introduced Steven Purugganan. Steven attends Blueberry Hill School in Longmeadow, Massachusetts and is recognized for winning the 2008 World Sport Stacking Championship in Denver, Colorado. He was one of 1,051 competitors and broke two records during the competition. He was accompanied by his father Dan, his mother Vicki and his two brothers Andrew and Brian. The Senate applauded his accomplishments and withdrew from the Chamber.

There being no objection, the Chair (Ms. Menard) handed the gavel to Mr. Tolman for the purpose of an introduction. Mr. Tolman then introduced two constituents from Watertown, Danny Naar and Anna Arshakyan. The couple had just moments before been married on the State House balcony by Representative Peter Koutoujian. The Senate congratulated the newly married couple and they withdrew from the Chamber.

Report of a Committee.

By Mr. Petrucci, for the committee on Municipalities and Regional Government, on petition, a Bill authorizing the city of New Bedford School Committee and the University of Massachusetts-Dartmouth to enter into lease agreement for term not to exceed twenty five years (Senate, No. 2525) [Local approval received];

Read and, under Senate Rule 26, placed in the Orders of the Day for the next session.

Committee Discharged.

Mr. Panagiotakos, for the committee on Ways and Means, reported, asking to be discharged from further consideration of the Senate Bill establishing paid sick days (Senate, No. 1073),— **and recommending that the same be referred to the Senate committee on Ethics and Rules.**

Under Senate Rule 36, the report was considered forthwith and accepted.

PAPERS FROM THE HOUSE.

Bills

Relative to professional engineers and land surveyors (House, No. 4339,— on House, No. 278);

Making appropriations for the fiscal year 2009 for the maintenance of the departments, boards, commissions, institutions and certain activities of the Commonwealth, for interest, sinking fund and serial bond requirements and for certain permanent improvements (House, No. 4701,— on House, No. 2, in part); and

Establishing a sick leave bank for Marya Panzica, an employee of the Department of Mental Retardation (House, No. 4924,— on

petition);

Were severally read and, under Senate Rule 27, referred to the committee on Ways and Means.

Bills

Relative to the Grafton and South Grafton water districts (House, No. 4513,— on petition);

Establishing a voting precinct in the town of Hingham (House, No. 4591,— on House, No. 4560); and

Designating a bridge in the town of Grafton as the Private Walter Ermak Bridge (House, No. 4919,— on House, No. 4548);

Were severally read and, under Senate Rule 26, referred to the committee on Ethics and Rules.

Bills

Establishing the Caleb Chase trust fund revenue fund in the town of Dennis (House, No. 3153,— on petition) [Local approval received];

Relative to conservation restrictions on certain parcels of land under the control of the town of Edgartown (House, No. 4294,— on petition) [Local approval received];

Authorizing the town of Topsfield to issue a license for the sale of wine and malt beverages not to be drunk on the premises (House, No. 4428,— on petition) [Local approval received];

Authorizing the town of Shirley to establish an account for the Longley Acres Conservation Area (House, No. 4430,— on petition) [Local approval received];

Exempting the position of chief of police in the city of Methuen from the civil service law (House, No. 4461,— on petition) [Local approval received];

Exempting the position of deputy chief of police in the town of Dartmouth from the civil service law (House, No. 4464,— on petition) [Local approval received]; and

Authorizing the city known as the town of Watertown to fill by appointment a vacancy in the Board of Trustees of the public library (House, No. 4584,— on petition) [Local approval received];

Were severally read and, under Senate Rule 26, placed in the Orders of the Day for the next session.

Recess.

There being no objection, at one minute past eleven o'clock A.M., the Chair (Mr. Rosenberg) declared a recess; and at two o'clock P.M., the Senate reassembled, the President in the Chair.

The President, members, guests and employees then recited the pledge of allegiance to the flag.

Communication.

The Clerk read the following communication:

COMMONWEALTH OF MASSACHUSETTS
MASSACHUSETTS SENATE
STATE HOUSE, BOSTON 02133-1053

May 6, 2008.

Mr. William F. Welch
Clerk of the Massachusetts Senate
State House, Room 335
Boston, MA 02133

Dear Mr. Clerk:

On Tuesday May 6th, I will be out of State on official military orders with the Massachusetts National Guard. Therefore, my absence at today's formal session and any roll call votes I miss, will be entirely due to this reason.

I respectfully request that a copy of this communication be printed in today's Senate Journal. Thank you for your attention to this matter.

Sincerely,
SCOTT BROWN,
State Senator.

On motion of Mr. Tisei, the above communication was ordered printed in the Journal of the Senate.

PAPERS FROM THE HOUSE.

Engrossed Bills.

An engrossed Bill authorizing the establishment of the Whittin Reservoir Watershed District in the town of Douglas (see Senate, No. 2344, amended) (which originated in the Senate), having been certified by the Senate Clerk to be rightly and truly prepared for final passage, was passed to be re-enacted and was signed by the President and again laid before the Governor for his approbation.

The following engrossed bills (the first three of which originated in the Senate), having been certified by the Senate Clerk to be rightly and truly prepared for final passage, were severally passed to be enacted and were signed by the President and laid before the Governor for his approbation, to wit:

Establishing the position of municipal hearing officer in the city of Somerville (see Senate, No. 2166);

Establishing the position of municipal hearing officer in the city of Somerville (see Senate, No. 2313);

Relative to Gary J. Lopes, Jr. an employee of the town of Wareham (see Senate, No. 2333);

Relative to town meeting votes in the town of Lexington (see House, No. 1958);

Relative to notices of town meetings in the town of Lexington (see House, No. 4261);

Authorizing the town of Longmeadow to continue the employment of Police Chief Robert Dania (see House, No. 4437, amended); and

Establishing a sick leave bank for Deborah A. Jones, an employee of the Department of Mental Retardation (see House, No. 4928).

Orders of the Day.

The Orders of the Day were considered, as follows:

Bills

Authorizing the town of Milton to issue an additional license for the sale of all alcoholic beverages to be drunk on the premises of a certain restaurant (Senate, No. 2300);

Relative to the removal of certain positions from civil service (Senate, No. 2545); and

Establishing the Nantucket sewer act (House, No. 4213);

Were severally read a second time and ordered to a third reading.

The Senate bills

Releasing certain land in Dudley from the operation of an agricultural preservation restriction (Senate, No. 46); and

Further regulating hoisting (Senate, No. 1356) (its title having been changed by the committee on Bills in the Third Reading);

Were severally read a third time and passed to be engrossed.

Severally sent to the House for concurrence.

The Senate Bill establishing the Martha's Vineyard Housing Bank (Senate, No. 2546),— **was read a second time.**

Pending the question on ordering the bill to a third reading, on motion of Mr. O'Leary, the further consideration thereof was postponed until the next session.

The House Bill increasing the number of licenses for the sale of wines and malt beverages in the city of Medford (House, No. 4697),— **was read a third time.**

Pending the question on passing the bill to be engrossed, Ms. Jehlen moved that the bill be amended striking out all after the enacting clause and inserting in place thereof the text of Senate document numbered 2683.

This amendment was adopted.

The bill was then passed to be engrossed, in concurrence, with the amendment.

Sent to the House for concurrence in the amendment.

The Senate Bill to establish collaborative drug therapy management (Senate, No. 420),— **was considered; the question being on passing it to be engrossed.**

On motion of Mr. Moore, the further consideration thereof was postponed until the next session.

The House Bill improving tax fairness and business competitiveness (House, No. 4672),— **was read a second time.**

The amendment previously recommended by the committee on Ways and Means, striking out all after the enacting clause and inserting in place thereof the text of Senate document numbered 2675,— was considered.

Mr. Tisei moved that the bill be amended by striking out the title and inserting in place thereof the following title:— "An act to promote economic stimulus in New Hampshire, Rhode Island and other States in the Union."

After debate, the amendment was rejected.

Mr. Tisei moved that the bill be amended by inserting at the end thereof the following section:—

"SECTION ____ Chapter 63 of the acts of 2007 is hereby repealed."; and by inserting at the end thereof the following section:—

"SECTION ____ Section 158 of the acts of 2005 is hereby repealed."

During consideration of the matter, at twenty-six minutes before four o'clock P.M., Mr. Tisei doubted the presence of a quorum; and, a count of the Senate determined that a quorum was present.

After debate, the amendment was rejected.

Messrs. Rosenberg, O'Leary, Ms. Creem and Ms. Tucker moved that the bill be amended by striking out all after the word "section" in line one and inserting in place thereof the following:—

"SECTION _____. There is hereby established a special municipal relief commission to investigate and study the feasibility of innovative local revenue generating measures in an effort to provide revenue relief to municipalities. Said study shall include, but not be limited to, the expansion of the meals tax and the extension of the rooms tax to other transient accommodations not currently covered under the present rooms tax. Said commission shall consist of the senate and house chairs of the joint committee on municipalities and regional government, the senate and house chairs of ways and means, the senate and house chairs of the joint committee on revenue, the minority leader of the senate or his designee, the minority leader of the house of representatives or his designee, 3 members to be appointed by the president of the senate, 3 members to be appointed by the speaker of the house of representatives, 2 members to be appointed by the governor, one of whom shall be the chair of the commission, the president of the Massachusetts municipal association, the commissioner of the department of revenue, and a member of the Massachusetts treasurer's and collector's association.

The commission shall report its findings to the joint committee on revenue, the joint committee on municipalities and regional government, and the senate and house committee on ways and means not later than December 1, 2008".

After debate, the amendment was adopted.

Mr. Joyce moved that the bill be amended by striking out paragraphs (2) and (3) and sections 53, 54, 55 and 56 in their entirety and by inserting in place thereof the following new section:—

"SECTION _____. Chapter 63 of the General Laws is hereby amended by striking out section 32D and inserting in place thereof the following section:

Section 32D. (a) A business corporation subject to an excise under section 32 or 39 which is an S corporation or a qualified subchapter S subsidiary, as defined under section 1361 of the Code, as amended and in effect for the taxable year, shall determine the net income measure of the excise as follows:

The net income shall be determined by taking into account sub-chapter S of said Code. Income or loss shall be determined as if it were realized or incurred directly by an owner subject to taxation under chapter 62 or 63, as applicable. In the case of an S corporation, income shall be included in the net income measure under this sub-section to the extent that the income is taxed to the S corporation for federal income tax purposes. In the case of a qualified subchapter S subsidiary, income shall be included in the net income measure under this subsection to the extent that the income would have been taxed to the subchapter S subsidiary for federal income tax purposes had it been treated as a separate corporation.

(b) For purposes of this section, in determining the net income of a qualified subchapter S subsidiary, its gross income shall be determined by computing its gross income as defined under the Code as if it had been taxed as a separate corporation for federal income tax purposes."

The amendment was rejected.

Mr. Montigny moved that the bill be amended by adding the following section:

"SECTION XXX. Notwithstanding any general or special law to the contrary, all net increased revenue received pursuant to the amendment to section 6 of chapter 64C of the General Laws made by section 93 of this act shall be expended for the purposes of the adoption of health information technology and otherwise to fund the costs of the commonwealth care health insurance program under chapter 58 of the acts of 2006."

The amendment was adopted.

Messrs. Tisei, Tarr, Knapik and Brown moved that the bill be amended by adding at the end thereof the following sections:—

"SECTION _____. Chapter 64H of the General Laws, as appearing in the 2004 Official Edition, is hereby amended by inserting after section 6 the following new section:—

Section 6A. The commissioner of revenue is hereby authorized and directed to annually designate, by July 15 of each calendar year, a two-day weekend in August during which no excise shall be imposed upon non-business sales at retail in the commonwealth of tangible personal property, as defined in section 1 of this chapter, but for the purposes of this section, tangible personal property shall not include telecommunications, gas, steam, electricity, motor vehicles, boats, meals, or any single item whose price is in excess of \$2,500.

For the days designated by the commissioner pursuant to the provisions of this section, a vendor in the commonwealth shall not add to the sales price or collect from any non-business purchaser an excise upon sales at retail of tangible personal property, as defined in section 1 of this chapter. The commissioner of revenue shall not require any vendor to collect and pay excise upon sales at retail of tangible personal property purchased on said designated days. Any excise erroneously or improperly collected during the designated days shall be remitted to the department of revenue. This section shall not apply to the sale of

telecommunications, tobacco products subject to the excise imposed by chapter 64C of the General Laws, gas, steam, electricity, motor vehicles, motorboats, meals, or any single item whose price is in excess of \$2,500.

When choosing the designated days, the commissioner shall take into consideration the observance of any religious and secular days of observation occurring therein; provided further, that the commissioner shall designate such days so as to maximize the economic benefit to the commonwealth.

Reporting requirements imposed upon vendors of tangible personal property, by law or by regulation, including, but not limited to, the requirements for filing returns required by chapter 62C of the General Laws, shall remain in effect for sales for the days designated by the commissioner.

On or before December 31 of each year, the commissioner of revenue shall certify to the comptroller the amount of sales tax forgone, as well as new revenue raised from personal and corporate income taxes and other sources, because of this act. The commissioner shall issue a report, detailing by fund the amounts under general and special laws governing the distribution of revenues under this chapter which would have been deposited in each fund, without this act.

The commissioner of revenue shall issue instructions or forms, or promulgate rules or regulations, necessary for the implementation of this act.

SECTION _____. Notwithstanding any general or special law to the contrary, the commissioner of revenue shall issue instructions or forms, or promulgate rules or regulations, necessary for the implementation of this act.”

After debate, the amendment was rejected.

Mr. Tisei doubted the vote and asked for a call of the yeas and nays; and a sufficient number having arisen, the yeas and nays were ordered.

The question on adoption of the amendment was determined by a call of the yeas and nays, at two minutes before four o'clock P.M., on motion of Mr. Tisei, as follows, to wit (*yeas 5 — nays 33*) [**Yeas and Nays No. 208**]:

YEAS.	
Baddour, Steven A.	Tisei, Richard R.
Knapik, Michael R.	Tucker, Susan C. — 5.
Tarr, Bruce E.	
NAYS.	
Antonioni, Robert A.	Chandler, Harriette L.
Augustus, Edward M., Jr.	Creedon, Robert S., Jr.
Berry, Frederick E.	Creem, Cynthia Stone
Brewer, Stephen M.	Downing, Benjamin B.
Buoniconti, Stephen J.	Fargo, Susan C.
Candaras, Gale D.	Galluccio, Anthony D.
Hart, John A., Jr.	Pacheco, Marc R.
Hedlund, Robert L.	Panagiotakos, Steven C.
Jehlen, Patricia D.	Petrucelli, Anthony
Joyce, Brian A.	Resor, Pamela
Marzilli, Jim	Rosenberg, Stanley C.
McGee, Thomas M.	Spilka, Karen E.
Menard, Joan M.	Timilty, James E.
Montigny, Mark C.	Tolman, Steven A.
Moore, Richard T.	Walsh, Marian

Morrissey, Michael W.	Wilkerson, Dianne — 33.
O’Leary, Robert A.	
ABSENT OR NOT VOTING.	
Brown, Scott P.— 1.	

The yeas and nays having been completed at a two minutes past four o’clock P.M., the amendment was rejected.

Mr. Morrissey moved that the bill be amended in section 52 by inserting in paragraph (c)(1) after the words “or 52A”, the first time it appears, the following words:— “, except for an electric company or gas company described in section 52A(1)(a)(1)”.
After remarks, the amendment was rejected.

Mr. Morrissey doubted the vote and asked for a standing vote; subsequently by a standing vote of 3 to 10, the amendment was rejected.

Mr. Tisei moved that the bill be amended by inserting at the end thereof the following section:—

“SECTION 113. Chapter 63 of the General Laws, as appearing in the 2004 Official Edition, is hereby amended by deleting subsection (c) of section 38 and replacing it with the following new subsection:—

(c) If a corporation, other than a defense corporation as described in subsection (k), a manufacturing corporation as described in subsection (l), or a mutual fund service corporation to the extent of its mutual fund sales as described in subsection (m), has income from business activity which is taxable both within and without this commonwealth, its taxable net income, as determined under the provisions of subsection (a), shall be apportioned to this commonwealth by multiplying said taxable net income by one hundred percent of the sales factor.

SECTION 2. Section 38 of Chapter 63 of the General Laws, as so appearing, is hereby further amended by deleting subsections (d) and (e).

SECTION 3. Section 38 of Chapter 63, as so appearing, is hereby further amended by striking in subsection (f) all words after the phrase ‘Sales, other than the sales of tangible personal property, are in this commonwealth if:—’ and replacing it with the following:— Sales, other than the sales of tangible personal property, are in this commonwealth if:—

1. the income-producing activity is performed in this commonwealth; or
 2. if the income-producing activity is performed both in and outside this commonwealth, the sales are assigned to the commonwealth on a pro-rata basis to the extent the income-producing activity occurred in the commonwealth.
- For the purposes of this subsection: (1) in the case of the licensing of intangible property, the income-producing activity shall be considered to be performed in the commonwealth to the extent that the intangible property is used in the commonwealth; (2) the corporation shall be considered to be taxable in the state of the purchaser if the tangible personal property is delivered or shipped to a purchaser in a foreign country; (3) sales of tangible personal property to the United States government or any agency or instrumentality thereof for purposes of resale to a foreign government or any agency or instrumentality thereof are not sales made in the commonwealth; (4) in the case of the sale, exchange or other disposition of a capital asset, as defined in paragraph (m) of section 1 of chapter 62, used in a taxpayer’s trade or business, including a deemed sale or exchange of such asset, ‘sales’ are measured by the gain from the transaction; and (5) ‘security’ means any interest or instrument commonly treated as a security as well as other instruments which are customarily sold in the open market or on a recognized exchange, including, but not limited to, transferable shares of a beneficial interest in any corporation or other entity, bonds, debentures, notes, and other evidences of indebtedness, accounts receivable and notes receivable, cash and cash equivalents including foreign currencies, and repurchase and futures contracts.

Notwithstanding the foregoing, mutual fund sales by a mutual fund service corporation as defined in subsection (m), other than the sale of tangible personal property, shall be assigned to this commonwealth to the extent that shareholders of the regulated investment company are domiciled in this commonwealth as follows:

(a) by multiplying the mutual fund service corporation’s total dollar amount of sales of such services on behalf of each regulated investment company by a fraction, the numerator of which shall be the average of the number of shares owned by the regulated investment company’s shareholders domiciled in this commonwealth at the beginning of and at the end of the regulated investment company’s taxable year that ends with or within the mutual fund service corporation’s taxable year, and the denominator of which shall be the average of the number of shares owned by the regulated investment company shareholders everywhere at the beginning of and at the end of the regulated investment company’s taxable year that ends with or within the mutual fund service corporation’s taxable year.

(b) A separate computation shall be made to determine the sale for each regulated investment company, the sum of which shall equal the total sales assigned to the commonwealth.

The commissioner shall promulgate regulations to implement this paragraph.”

The amendment was rejected.

Mr. Buoniconti moved that the bill be amended in section 52 by inserting after subsection (g) the following subsection:—

“(h) Adjustments for Changes in Net Deferred Tax Liabilities or Assets

(i) If book-tax differences for the fiscal period ending during the year of enactment of this section result in an increase to a net deferred tax liability or decrease to a net deferred tax asset for any taxpayer affected by this section, taxpayer shall be entitled to a deduction, subject to paragraph (ii) of this subsection (h), equal to one-fifth of the book-tax differences creating the increase in the net deferred tax liability or decrease in the net deferred tax asset of the taxpayer in each of the five years beginning with the 2015 taxable year of such taxpayer. If this deduction results in a net operating loss in any tax year, the unused deduction may be carried forward indefinitely by the combined group and deducted without regard to any limitation.

(ii) The deduction under paragraph (i) of this subsection (h) shall not exceed the amount necessary to offset the increase in the net deferred tax liability or the decrease in the net deferred asset of the taxpayer as computed in accordance with generally accepted accounting principles that would otherwise result from the imposition of the excise tax under this section 32B for any taxpayer affected under this section, if the deduction provided under this subsection (h) were not allowed. This deduction shall be applied to affiliates at the taxpayer’s election.”

The amendment was rejected.

Mr. Buoniconti moved that the bill be amended by striking the word “that” in lines 531 and 546 of section 52 and inserting in place thereof the words “a majority of which.”

The amendment was rejected.

Mr. Hart moved that the bill be amended by amending section 34 as follows:

“SECTION 34. Said section 2A(c) of said chapter 63 is hereby further amended as follows:

(c) Notwithstanding the provisions of subsection (b), any financial institution with income from business activity which is taxable both within and without this commonwealth may elect to apportion its net income to this commonwealth by multiplying its net income by the receipts factor as determined under subsection (e). Any election made pursuant to this subsection shall be made on or before the due date, including any extension of time, for the filing of the return required under this chapter and chapter sixty-two C. Such election shall be made on an annual basis and shall be effective with respect to the current taxable year only and shall not be binding with respect to future taxable years.

SECTION 34. Said section 2A(c), (d), (e), (f), and (g) of said chapter 63 shall be reordered as section 2A (d), (e), (f), (g), and (h).

SECTION 34. Said section 2A(h) shall be amended to read ‘If the provisions of subsections (a) to (g)...’ in order to account for the reordering of the lettering in section 2A.”

After debate, the question on adoption of the amendment was determined by a call of the yeas and nays, at fourteen minutes past four o’clock P.M., on motion of Mr. Tarr, as follows, to wit (*yeas 7 — nays 31*) [**Yeas and Nays No. 209**]:

YEAS.	
Buoniconti, Stephen J.	Knapik, Michael R.
Hart, John A., Jr.	Tarr, Bruce E.
Hedlund, Robert L.	Tisei, Richard R. — 7.
Joyce, Brian A.	
NAYS.	
Antonioni, Robert A.	Montigny, Mark C.
Augustus, Edward M., Jr.	Moore, Richard T.
Baddour, Steven A.	Morrissey, Michael W.
Berry, Frederick E.	O’Leary, Robert A.
Brewer, Stephen M.	Pacheco, Marc R.
Candaras, Gale D.	Panagiotakos, Steven C.

Chandler, Harriette L.	Petrucelli, Anthony
Creedon, Robert S., Jr.	Resor, Pamela
Creem, Cynthia Stone	Rosenberg, Stanley C.
Downing, Benjamin B.	Spilka, Karen E.
Fargo, Susan C.	Timilty, James E.
Galluccio, Anthony D.	Tolman, Steven A.
Jehlen, Patricia D.	Tucker, Susan C.
Marzilli, Jim	Walsh, Marian
McGee, Thomas M.	Wilkerson, Dianne — 31.
Menard, Joan M.	
ABSENT OR NOT VOTING.	
Brown, Scott P. — 1.	

The yeas and nays having been completed at eighteen minutes past four o'clock P.M., the amendment was rejected.

Mr. Hart moved that the bill be amended by inserting after section 59 the following new section:—

“SECTION 59A. Subsection (l) of section 38 of said chapter 63, as so appearing, is hereby amended by adding at the end the following paragraph:

(4) The members of a manufacturing subgroup, as defined in the next sentence, may jointly elect to be treated as a manufacturing corporation for purposes of this subsection, notwithstanding that any 1 or more of them individually is not a manufacturing corporation, as defined in paragraph (1). As used in this paragraph, a ‘manufacturing subgroup’ shall mean any 1 or more business corporations that are required to calculate their income from a unitary business based upon a combined report under section 32B, and that participate in an election under the preceding sentence, if such business corporations, considered together as a single corporation, would constitute a manufacturing corporation. No business corporation may elect to be treated as a member of more than 1 manufacturing subgroup.”

The amendment was rejected.

Mr. Baddour and Ms. Tucker moved that the bill be amended in section 93, by striking out the section in its entirety.

The amendment was rejected.

Mr. Hedlund moved that the bill be amended by inserting at the end the following additional section:—

“SECTION 109. Notwithstanding the provisions of this act, no corporation or other legal entity that provides any city or town of the commonwealth with services providing for direct water or sewage access within said municipality shall be subject to the provisions of this act and subject to taxation on a unitary basis.”

After remarks, the amendment was rejected.

Messrs. Tisei, Tarr, Knapik, Hedlund and Brown moved that the bill be amended by inserting at the end thereof the following new section:—

“SECTION _____. Section 5B of Chapter 29 of the General Laws, as appearing in the 2004 Official Edition, is hereby amended by inserting at the end of the sixth paragraph the following:—

“Any revision of the revenue estimate made by the departments shall be published and made available to the general public in a conspicuous manner on the department’s official internet website within 3 days of submission of said estimates to the governor.”

After remarks, the amendment was adopted.

Messrs. Moore, Rosenberg, Marzilli, Ms. Jehlen and Mr. Tarr moved that the bill be amended by adding the following new section:—

“SECTION _____. Notwithstanding any rule, law or regulation to the contrary, the department of revenue is hereby authorized and

directed to prepare a feasibility study, together with a draft of legislation amending chapters 64H and 64I of the general laws, and such other changes in general law as may be necessary to bring Massachusetts into full compliance with the streamlined sales and use tax agreement, so-called, in furtherance of the provisions of section 82 of chapter 4 of the acts of 2003. The department shall file its report, together with any recommendations for legislation, with the joint committee on revenue and the House and Senate committees on Ways and Means not later than December 1, 2008.”

After remarks, the amendment was adopted.

Mr. Buoniconti moved that the bill be amended in section 52 by adding, following subsection (g), the following new subsection:—

“(h) The Secretary of Housing and Economic development shall certify pursuant to the rules, regulations or guidelines promulgated, a Financial services institution to be exempt from combined reporting upon (i) The Financial Services institution agreeing to establish or maintain its United States corporate headquarters in the commonwealth: (ii) whether the Financial institution has sufficient business contacts with the Commonwealth as evidenced by its business activity within the commonwealth including, but not limited to, the number of full time employees employed in the commonwealth subject to payroll withholding taxes: (iii) whether the financial services institution has significant potential to expand related employment opportunities in the commonwealth: (iv) in the case of a banking corporation, the financial institution must at all times maintain a community reinvestment Act rating of ‘outstanding’ and display evidence of the ability to further the housing and commercial needs of the commonwealth. The Secretary of Housing and Economic development with the approval of the governor, shall give written justification to the chairs of the House and Senate Committees on Ways and Means and to the clerk of the House and Senate no later than 10 days of granting the exemption. And provided further, that in no case shall the granting of said exemption cause said financial services institution to remit to the Commonwealth less than the nominal rate of 10.5% on earnings.”

The amendment was rejected.

Mr. Baddour moved that the bill be amended in section 52, by striking out paragraph (g)(iii).

After debate, the question on adoption of the amendment was determined by a call of the yeas and nays, at one minute before five o’clock P.M., on motion of Mr. Tisei, as follows, to wit (*yeas 9 — nays 29*) [**Yeas and Nays No. 210**]:

YEAS.	
Baddour, Steven A.	Tarr, Bruce E.
Hart, John A., Jr.	Timilty, James E.
Hedlund, Robert L.	Tisei, Richard R.
Joyce, Brian A.	Tucker, Susan C. — 9.
Knapik, Michael R.	
NAYS.	
Antonioni, Robert A.	Menard, Joan M.
Augustus, Edward M., Jr.	Montigny, Mark C.
Berry, Frederick E.	Moore, Richard T.
Brewer, Stephen M.	Morrissey, Michael W.
Buoniconti, Stephen J.	O’Leary, Robert A.
Candaras, Gale D.	Pacheco, Marc R.
Chandler, Harriette L.	Panagiotakos, Steven C.
Creedon, Robert S., Jr.	Petrucelli, Anthony
Creem, Cynthia Stone	Resor, Pamela
Downing, Benjamin B.	Rosenberg, Stanley C.
Fargo, Susan C.	Spilka, Karen E.

Galluccio, Anthony D.	Tolman, Steven A.
Jehlen, Patricia D.	Walsh, Marian
Marzilli, Jim	Wilkerson, Dianne — 29.
McGee, Thomas M.	
ABSENT OR NOT VOTING.	
Brown, Scott P. — 1.	

The yeas and nays having been completed at three minutes past five o'clock P.M., the amendment was rejected.

Mr. Baddour moved that the bill be amended in section 52, by striking out paragraph (c)(3)(iv).
The amendment was rejected.

Mr. Tisei moved that the bill be amended by striking the text in its entirety and inserting in place thereof the text of Senate document numbered 2684.
The amendment was rejected.

Messrs. Tarr, Tisei, Knapik, Hedlund and Brown moved that the bill be amended by adding after section 108 the following section:—

“SECTION 109. Chapter 64A of the General Laws, as appearing in the 2004 Official Edition, is hereby amended by inserting, after section 7A, the following section:—

Section 7B. The sale of fuel to a city or town which having consumed the same for any municipal purpose shall be exempt from the excise established by this chapter.”

After remarks, the amendment was rejected.

Mr. Tisei moved that the bill be amended by inserting at the end thereof the following new sections:—

“SECTION _____. Section 12 of chapter 64C is hereby repealed.

SECTION _____. Section 13 of chapter 64C is hereby repealed.

SECTION _____. Section 14 of chapter 64C is hereby repealed.

SECTION _____. Section 15 of chapter 64C is hereby repealed.

SECTION _____. Section 16 of chapter 64C is hereby repealed.

SECTION _____. Section 17 of chapter 64C is hereby repealed.

SECTION _____. Section 18 of chapter 64C is hereby repealed,

SECTION _____. Section 19 of chapter 64C is hereby repealed.”; and

“SECTION _____. Section 20 of chapter 64c is hereby repealed.”

After remarks, the amendment was adopted.

Ms. Walsh, Ms. Jehlen, Mr. Marzilli and Ms. Wilkerson moved that the bill be amended by inserting at the end the following additional section:—

“SECTION XX:

SECTION 1. Chapter 29 of the General Laws, as appearing in the official 2006 version, is hereby amended, by inserting after section 2XXX the following section:—

Section 2YYY. There shall be established and set up on the books of the commonwealth a separate fund to be known as the Substance Abuse Health Protection Fund. Amounts credited to the fund shall be expended, subject to appropriation, to provide funding or supplement existing levels of funding for the following purposes:

(a) For a comprehensive substance abuse treatment program, to be administered by the department of public health, for the treatment of individuals who are dependent on or addicted to alcohol or controlled substances, or both alcohol and controlled substances, and who lack public or private health insurance that would provide coverage for such treatment; (b) To fund such substance abuse treatment programs that are administered by the office of community corrections, the office of the district attorney, the department of corrections, the department of social services, the department of youth services or the office of the commissioner of probation; (c) For comprehensive school health education programs, to be administered by the department of education, provided that such programs shall incorporate information relating to the hazards of alcohol and controlled substances use; (d) For workplace-based and community substance abuse prevention and drinking cessation programs, for substance abuse-related public service advertising and for drug and alcohol education programs, to be administered by the department of public health; and (e) For outpatient substance abuse treatment services, to be administered by the office of community corrections, the

office of the district attorney, the department of corrections, the department of social services, the department of youth services or the office of the commissioner of probation, for the outreach, counseling, training and follow-up of individuals who have received treatment for or are dependent on or addicted to alcohol or controlled substances.

SECTION 2. Notwithstanding clause (g) of section 6 of chapter 64H or any other general or special law to the contrary, there shall be a sales tax of 5 per cent on each vendors gross receipts on each sale at retail of alcoholic beverages for off-premises consumption. Notwithstanding any general or special law to the contrary, the proceeds of said tax together with any penalties, forfeitures, interest, costs of suits and fines collected in connection therewith, all as determined by the commissioner of revenue according to his best information and belief shall be credited to the Substance Abuse Health Protection Fund. Any appropriation, grant, gift, or other contribution explicitly made to said fund at any time, and any income derived from the investment of amounts credited to said fund shall also be credited to the Substance Abuse Protection Fund.”

Ms. Menard in the Chair, after debate, the question on adoption of the amendment was determined by a call of the yeas and nays, at twelve minutes past six o'clock P.M., on motion of Mr. Walsh, as follows, to wit (*yeas 12 — nays 26*) [**Yeas and Nays No. 211**]:

YEAS.	
Antonioni, Robert A.	Montigny, Mark C.
Augustus, Edward M., Jr.	Resor, Pamela
Creem, Cynthia Stone	Rosenberg, Stanley C.
Hart, John A., Jr.	Tolman, Steven A.
Jehlen, Patricia D.	Walsh, Marian
Marzilli, Jim	Wilkerson, Dianne — 12.
NAYS.	
Baddour, Steven A.	McGee, Thomas M.
Berry, Frederick E.	Menard, Joan M.
Brewer, Stephen M.	Moore, Richard T.
Buoniconti, Stephen J.	Morrissey, Michael W.
Candaras, Gale D.	O’Leary, Robert A.
Chandler, Harriette L.	Pacheco, Marc R.
Creedon, Robert S., Jr.	Panagiotakos, Steven C.
Downing, Benjamin B.	Petrucelli, Anthony
Fargo, Susan C.	Spilka, Karen E.
Galluccio, Anthony D.	Tarr, Bruce E.
Hedlund, Robert L.	Timilty, James E.
Joyce, Brian A.	Tisei, Richard R.
Knapik, Michael R.	Tucker, Susan C. — 26.
ABSENT OR NOT VOTING.	
Brown, Scott P. — 1.	

The yeas and nays having been completed at a quarter past six o'clock P.M., the amendment was rejected.

Mr. Baddour moved that the bill be amended in section 52, by striking out paragraph (c)(3)(i) and replacing it with the following new paragraph:—

“(i) any member incorporated in the United States or formed under the laws of the United States, any state, the District of Columbia, or any territory or possession of the United States but excluding any member with more than 80 percent of the average of its property, payroll and receipts sourced outside the United States.”

Messrs. Tisei, Tarr, Knapik, Hedlund and Brown moved that the bill be amended in section 106 the date “January 1, 2009” and inserting in place there of the date:— “January 1, 2010”.

The amendment was rejected.

Mr. Antonioni moved that the bill be amended by inserting at the end the following sections:

“SECTION 1. Said subsection 1 of subsection (l) of section 6 of Chapter 62 of the General Laws, as appearing in the official 2006 version, is hereby amended, by inserting after line 31 of this section the following definitions:

‘Exhibitor’, any person engaged in the business of operating one or more theatres that exhibit motion pictures in the Commonwealth.

‘Distributor’, any person engaged in the business of distributing or supplying motion pictures to exhibitors by rental, sale or licensing.

SECTION 2. Said subsection (l) of section 6 of Chapter 62 of the General Laws, as appearing in the official 2006 version, is hereby amended, by inserting the following section at the end:

Any motion picture company, and/or its subsidiaries and/or affiliates, who is also a distributor of a motion picture, and applies for a tax credit under said section of the General Laws shall be allowed an additional ten percent tax credit on all production expenses, provided that said distributor shall not prohibit, withhold, exclude or in any way prevent any exhibitor of a motion picture from exhibiting a first run motion picture within the Commonwealth of Massachusetts, or any defined or non-defined geographic area that is designed by said motion picture distributor or exhibitor.

If a motion picture company applies for the additional ten percent tax credit, they shall enter into an agreement to not prohibit, withhold, exclude or in any way prevent any exhibitor of a motion picture from exhibiting a first run motion picture within the Commonwealth of Massachusetts for a three year period. This period shall begin in concert with the tax credit structure.

Any motion picture company distributor who violates the agreement shall be punished by a fine of not more than twenty thousand dollars per violation.

SECTION 3. The Department of Revenue shall amend the tax credit application process for movie production companies to integrate the application process to include the above provisions.”

The amendment was rejected.

Messrs. Tarr, Tisei, Knapik, Hedlund and Brown moved that the bill be amended by inserting after section 103 the following section:—

“SECTION 103A. Notwithstanding any general or special law or rule or regulation to the contrary, the department of revenue and the department of economic development shall report annually on the impacts of this act on employment in the commonwealth to the clerks of the senate and the house of representatives and the chairs of the senate and house committees on ways and means.”

After remarks, the amendment was adopted.

The President in the Chair, Mr. Hart moved that the bill be amended in section 52 by striking out the instances of the word “that”, in lines 531 and 546, and inserting in both places thereof the words “a majority of which”.

The amendment was rejected.

Messrs Tisei, Tarr, Knapik, Hedlund and Brown moved that the bill be amended by inserting at the end thereof the following sections:—

“SECTION _____. Notwithstanding any special or general law to the contrary, not less than \$100 million generated by the implementation of this act shall be distributed to cities and towns, not later than December 31, 2009, as a one-time nonrecurring local aid payment as listed below:

Municipality	Supplemental Aid from Stabilization
ABINGTON	\$259,224.77
ACTON	\$181,186.86

ACUSHNET	\$197,272.02
ADAMS	\$262,303.10
AGAWAM	\$485,461.09
ALFORD	\$1,778.13
AMESBURY	\$256,358.72
AMHERST	\$1,039,358.02
ANDOVER	\$235,463.58
AQUINNAH	\$307.79
ARLINGTON	\$524,143.93
ASHBURNHAM	\$92,189.61
ASHBY	\$50,265.28
ASHFIELD	\$24,464.12
ASHLAND	\$147,326.60
ATHOL	\$300,905.48
ATTLEBORO	\$751,763.25
AUBURN	\$225,676.86
AVON	\$48,913.84
AYER	\$95,075.46
BARNSTABLE	\$277,181.77
BARRE	\$107,157.75
BECKET	\$11,058.55
BEDFORD	\$99,993.75
BELCHERTOWN	\$224,214.03
BELLINGHAM	\$223,599.82
BELMONT	\$209,924.79
BERKLEY	\$80,178.15
BERLIN	\$26,567.51
BERNARDSTON	\$37,374.81
BEVERLY	\$509,873.86
BILLERICA	\$518,592.90
BLACKSTONE	\$157,688.47
BLANDFORD	\$16,624.61
BOLTON	\$26,017.26
BOSTON	\$7,579,366.38
BOURNE	\$155,843.31

BOXBOROUGH	\$33,240.33
BOXFORD	\$60,203.73
BOYLSTON	\$45,137.24
BRAINTREE	\$396,393.12
BREWSTER	\$52,030.50
BRIDGEWATER	\$421,968.86
BRIMFIELD	\$51,376.58
BROCKTON	\$2,302,753.57
BROOKFIELD	\$65,063.37
BROOKLINE	\$466,291.56
BUCKLAND	\$36,457.26
BURLINGTON	\$198,307.52
CAMBRIDGE	\$929,750.23
CANTON	\$189,622.79
CARLISLE	\$27,347.95
CARVER	\$192,503.65
CHARLEMONT	\$23,034.11
CHARLTON	\$171,021.93
CHATHAM	\$19,831.80
CHELMSFORD	\$400,392.39
CHELSEA	\$722,608.05
CHESHIRE	\$74,164.21
CHESTER	\$23,724.34
CHESTERFIELD	\$18,193.64
CHICOPEE	\$1,390,835.40
CHILMARK	\$494.14
CLARKSBURG	\$46,548.61
CLINTON	\$291,618.82
COHASSET	\$50,210.11
COLRAIN	\$33,618.00
CONCORD	\$112,219.93
CONWAY	\$23,550.60
CUMMINGTON	\$10,992.90
DALTON	\$132,843.61
DANVERS	\$256,839.84

DARTMOUTH	\$332,185.14
DEDHAM	\$266,778.51
DEERFIELD	\$63,291.80
DENNIS	\$71,765.52
DEVENS	\$0.00
DIGHTON	\$91,587.37
DOUGLAS	\$96,165.27
DOVER	\$25,348.74
DRACUT	\$461,701.92
DUDLEY	\$203,403.59
DUNSTABLE	\$27,437.10
DUXBURY	\$116,806.41
EAST BRIDGEWATER	\$197,246.93
EAST BROOKFIELD	\$35,563.86
EAST LONGMEADOW	\$190,741.93
EASTHAM	\$19,632.33
EASTHAMPTON	\$358,863.72
EASTON	\$288,570.66
EDGARTOWN	\$5,759.51
EGREMONT	\$8,314.37
ERVING	\$7,464.59
ESSEX	\$28,681.60
EVERETT	\$477,939.96
FAIRHAVEN	\$255,705.56
FALL RIVER	\$2,897,696.56
FALMOUTH	\$182,690.24
FITCHBURG	\$1,101,810.42
FLORIDA	\$6,559.11
FOXBOROUGH	\$196,280.04
FRAMINGHAM	\$813,662.74
FRANKLIN	\$325,609.62
FREETOWN	\$125,129.25
GARDNER	\$545,618.24
GEORGETOWN	\$88,787.61
GILL	\$28,024.94

GLOUCESTER	\$322,682.91
GOSHEN	\$10,541.96
GOSNOLD	\$68.71
GRAFTON	\$206,039.98
GRANBY	\$116,351.55
GRANVILLE	\$21,127.23
GREAT BARRINGTON	\$100,006.67
GREENFIELD	\$418,359.86
GROTON	\$101,421.22
GROVELAND	\$83,907.85
HADLEY	\$45,159.05
HALIFAX	\$119,619.94
HAMILTON	\$80,190.44
HAMPDEN	\$82,546.99
HANCOCK	\$5,572.53
HANOVER	\$138,709.73
HANSON	\$154,411.40
HARDWICK	\$53,069.39
HARVARD	\$189,317.00
HARWICH	\$56,761.71
HATFIELD	\$41,117.21
HAVERHILL	\$1,030,101.22
HAWLEY	\$4,334.48
HEATH	\$10,326.71
HINGHAM	\$172,588.63
HINSDALE	\$27,912.07
HOLBROOK	\$193,931.11
HOLDEN	\$225,780.40
HOLLAND	\$26,597.27
HOLLISTON	\$160,411.57
HOLYOKE	\$1,274,082.25
HOPEDALE	\$85,927.39
HOPKINTON	\$90,780.47
HUBBARDSTON	\$52,834.12
HUDSON	\$262,773.31

HULL	\$132,246.77
HUNTINGTON	\$43,504.69
IPSWICH	\$129,426.46
KINGSTON	\$126,483.13
LAKEVILLE	\$107,820.97
LANCASTER	\$109,087.29
LANESBOROUGH	\$45,455.93
LAWRENCE	\$2,567,174.57
LEE	\$82,066.72
LEICESTER	\$228,801.35
LENOX	\$62,599.99
LEOMINSTER	\$752,944.12
LEVERETT	\$23,521.37
LEXINGTON	\$201,954.85
LEYDEN	\$10,749.91
LINCOLN	\$58,792.26
LITTLETON	\$76,208.21
LONGMEADOW	\$184,105.95
LOWELL	\$2,647,800.48
LUDLOW	\$402,556.13
LUNENBURG	\$139,351.79
LYNN	\$1,946,908.04
LYNNFIELD	\$98,690.80
MALDEN	\$1,061,733.99
MANCHESTER	\$29,305.13
MANSFIELD	\$217,171.05
MARBLEHEAD	\$145,886.43
MARION	\$29,733.73
MARLBOROUGH	\$428,460.84
MARSHFIELD	\$264,000.98
MASHPEE	\$48,482.48
MATTAPOISETT	\$53,408.62
MAYNARD	\$144,885.35
MEDFIELD	\$112,180.76
MEDFORD	\$880,264.54

MEDWAY	\$140,968.46
MELROSE	\$389,488.95
MENDON	\$53,851.09
MERRIMAC	\$95,950.33
METHUEN	\$699,223.79
MIDDLEBOROUGH	\$324,890.70
MIDDLEFIELD	\$7,005.39
MIDDLETON	\$58,700.35
MILFORD	\$402,494.72
MILLBURY	\$233,346.95
MILLIS	\$103,984.55
MILLVILLE	\$47,036.71
MILTON	\$291,581.76
MONROE	\$948.47
MONSON	\$172,016.88
MONTAGUE	\$166,599.25
MONTEREY	\$4,525.49
MONTGOMERY	\$10,812.27
MOUNT WASHINGTON	\$425.95
NAHANT	\$36,513.80
NANTUCKET	\$10,440.85
NATICK	\$296,480.36
NEEDHAM	\$208,230.41
NEW ASHFORD	\$1,902.33
NEW BEDFORD	\$2,955,527.22
NEW BRAINTREE	\$15,709.08
NEW MARLBOROUGH	\$7,717.43
NEW SALEM	\$13,513.35
NEWBURY	\$59,862.59
NEWBURYPORT	\$189,964.67
NEWTON	\$628,607.69
NORFOLK	\$126,371.10
NORTH ADAMS	\$564,946.05
NORTH ANDOVER	\$257,293.75

NORTH ATTLEBOROUGH	\$379,119.03
NORTH BROOKFIELD	\$105,002.47
NORTH READING	\$133,869.05
NORTHAMPTON	\$518,001.36
NORTHBOROUGH	\$140,518.57
NORTHBRIDGE	\$277,834.09
NORTHFIELD	\$41,714.38
NORTON	\$273,883.32
NORWELL	\$83,973.92
NORWOOD	\$330,683.35
OAK BLUFFS	\$9,583.54
OAKHAM	\$25,282.14
ORANGE	\$212,738.64
ORLEANS	\$22,635.27
OTIS	\$4,793.05
OXFORD	\$270,965.49
PALMER	\$264,274.25
PAXTON	\$61,568.73
PEABODY	\$618,741.13
PELHAM	\$20,975.93
PEMBROKE	\$221,513.16
PEPPERELL	\$168,514.29
PERU	\$14,674.32
PETERSHAM	\$15,107.16
PHILLIPSTON	\$23,025.96
PITTSFIELD	\$1,044,545.25
PLAINFIELD	\$6,611.09
PLAINVILLE	\$99,972.36
PLYMOUTH	\$516,354.19
PLYMPTON	\$31,262.73
PRINCETON	\$39,016.26
PROVINCETOWN	\$15,878.80
QUINCY	\$1,291,526.89
RANDOLPH	\$491,633.21

RAYNHAM	\$149,845.68
READING	\$264,691.52
REHOBOTH	\$123,680.40
REVERE	\$790,744.24
RICHMOND	\$14,256.73
ROCHESTER	\$55,968.25
ROCKLAND	\$306,609.71
ROCKPORT	\$57,661.47
ROWE	\$519.12
ROWLEY	\$59,068.71
ROYALSTON	\$21,217.44
RUSSELL	\$32,123.41
RUTLAND	\$107,851.89
SALEM	\$559,765.81
SALISBURY	\$83,262.41
SANDISFIELD	\$4,566.46
SANDWICH	\$139,166.50
SAUGUS	\$294,555.80
SAVOY	\$13,807.28
SCITUATE	\$172,444.95
SEEKONK	\$162,157.84
SHARON	\$177,851.77
SHEFFIELD	\$30,839.63
SHELBURNE	\$34,162.12
SHERBORN	\$26,325.58
SHIRLEY	\$153,245.67
SHREWSBURY	\$335,439.97
SHUTESBURY	\$22,346.85
SOMERSET	\$202,114.41
SOMERVILLE	\$1,471,879.54
SOUTH HADLEY	\$342,023.01
SOUTHAMPTON	\$83,966.19
SOUTHBOROUGH	\$57,636.48
SOUTHBRIDGE	\$463,597.89
SOUTHWICK	\$150,119.38

SPENCER	\$257,561.62
SPRINGFIELD	\$4,794,947.38
STERLING	\$90,637.74
STOCKBRIDGE	\$13,135.58
STONEHAM	\$274,924.53
STOUGHTON	\$411,065.42
STOW	\$54,735.81
STURBRIDGE	\$102,094.07
SUDBURY	\$116,536.95
SUNDERLAND	\$66,605.29
SUTTON	\$102,867.20
SWAMPSCOTT	\$133,267.75
SWANSEA	\$247,502.79
TAUNTON	\$1,108,352.26
TEMPLETON	\$159,649.98
TEWKSBURY	\$366,767.39
TISBURY	\$12,921.70
TOLLAND	\$1,178.12
TOPSFIELD	\$54,010.01
TOWNSEND	\$153,998.68
TRURO	\$3,964.44
TYNGSBOROUGH	\$127,350.28
TYRINGHAM	\$1,672.99
UPTON	\$64,536.20
UXBRIDGE	\$181,320.69
WAKEFIELD	\$291,678.43
WALES	\$31,125.40
WALPOLE	\$242,274.58
WALTHAM	\$687,451.93
WARE	\$225,890.52
WAREHAM	\$260,724.02
WARREN	\$103,520.90
WARWICK	\$11,924.53
WASHINGTON	\$8,790.30
WATERTOWN	\$372,838.71

WAYLAND	\$89,431.78
WEBSTER	\$319,708.34
WELLESLEY	\$160,455.41
WELLFLEET	\$7,702.39
WENDELL	\$19,347.30
WENHAM	\$41,644.81
WEST BOYLSTON	\$97,820.37
WEST BRIDGEWATER	\$81,173.52
WEST BROOKFIELD	\$62,580.51
WEST NEWBURY	\$37,072.31
WEST SPRINGFIELD	\$472,283.90
WEST STOCKBRIDGE	\$12,812.75
WEST TISBURY	\$4,773.03
WESTBOROUGH	\$137,347.17
WESTFIELD	\$829,573.09
WESTFORD	\$185,233.88
WESTHAMPTON	\$19,095.30
WESTMINSTER	\$84,929.59
WESTON	\$49,292.36
WESTPORT	\$160,322.74
WESTWOOD	\$92,299.20
WEYMOUTH	\$892,383.68
WHATELY	\$17,684.79
WHITMAN	\$275,925.51
WILBRAHAM	\$176,890.49
WILLIAMSBURG	\$39,896.00
WILLIAMSTOWN	\$125,813.55
WILMINGTON	\$194,855.75
WINCHENDON	\$219,009.65
WINCHESTER	\$158,509.03
WINDSOR	\$10,066.46
WINTHROP	\$313,333.25
WOBURN	\$409,134.40
WORCESTER	\$4,225,900.31
WORTHINGTON	\$16,552.62

WRENTHAM	\$122,858.67
YARMOUTH	\$166,379.66
Total Municipal Aid	\$100,000,000.00

After debate, the amendment was rejected.

Messrs. Knapik and Tarr moved that the bill be amended in section 52 by replacing “50” with “80” in paragraph (i) of subsection (g) of section 32B of Chapter 63.

After remarks, the amendment was rejected.

Ms. Fargo moved that the bill be amended by adding, at the end thereof, the following new section:—

“SECTION _____. There shall be a special commission to study the use and effectiveness of the manufacturing and mutual fund corporation single-sales tax formulas, so-called. The commission shall consist of 4 members appointed by the president of the senate, including the chair of the senate committee on ways and means, the senate chair of the joint committee on taxation, and 1 member appointed by the minority party leader; 4 members appointed by the speaker of the house of representatives, including the chair of the house committee on ways and means, the house chair of the joint committee on taxation, and 1 member appointed by the minority party leader; the secretary of administration and finance; the secretary of economic affairs; the commissioner of the department of revenue; 1 representative appointed by the executive director of the Massachusetts Budget and Policy Center, 1 representative appointed by the executive director of the Massachusetts Taxpayers Foundation, 1 representative appointed by the president of the Associated Industries of Massachusetts, and 1 representative appointed by the president of the Massachusetts AFL-CIO.

The commission shall study the impact of the single-sales tax formulas on job growth, business expansion, state tax revenues, and the overall contribution of the single-sales tax formulas to the economic climate in the commonwealth, and recommend retaining the single-sales tax formula or recommend a new tax formula. The commission shall include in its study an individual analysis of each corporation utilizing the single-sales tax formulas since the implementation of the single-sales tax formulas. The individual analysis shall include the annual employment level of the corporation; the annual total of salaried workers employed by the corporation; the annual total of hourly-wage workers employed the corporation; a year-by-year account of the corporation’s property and assets in the commonwealth, including the valuation of the corporation’s property and assets; a year-by-year account of the transfer of jobs or operations into and out of the commonwealth by the corporation; and a year-by-year account of the sale and purchase of assets in the commonwealth by the corporation.

The commission shall file its study, along with any legislation, with the clerks of the senate and the house of representatives on or before November 1, 2009.”

The amendment was adopted.

Mr. Panagiotakos moved that the bill be amended by striking out sections 49 and 50; and in section 52 by striking out the second sentence in part (c)(3)(iv) of section 32B of chapter 63 and inserting in place thereof the following sentence:— “Further, the commissioner may, by regulation, require that a combined report include the income and associated apportionment factors of any person, corporate or non-corporate, when that person is engaged in a unitary business with the combined group of which the taxpayer is a member and when the inclusion of such income and associated apportionment factors in the combined report is necessary to avoid a material distortion of the unitary business income attributable to the commonwealth.”

The amendment was adopted.

After remarks, the Ways and Means amendment, as amended, was then adopted.

The bill, as amended, was then ordered to a third reading and read a third time.

The question on passing the bill to be engrossed was determined by a call of the yeas and nays, at two minutes past seven o’clock P.M., on motion of Mr. Panagiotakos, as follows, to wit (*yeas 31 — nays 6*) [**Yeas and Nays No. 212**]:

YEAS.	
Antonioni, Robert A.	Menard, Joan M.
Augustus, Edward M., Jr.	Montigny, Mark C.
Baddour, Steven A.	Moore, Richard T.

Berry, Frederick E.	O’Leary, Robert A.
Brewer, Stephen M.	Pacheco, Marc R.
Buoniconti, Stephen J.	Panagiotakos, Steven C.
Candaras, Gale D.	Petrucelli, Anthony
Chandler, Harriette L.	Resor, Pamela
Creem, Cynthia Stone	Rosenberg, Stanley C.
Downing, Benjamin B.	Spilka, Karen E.
Fargo, Susan C.	Timilty, James E.
Galluccio, Anthony D.	Tolman, Steven A.
Hart, John A., Jr.	Tucker, Susan C.
Jehlen, Patricia D.	Walsh, Marian
Marzilli, Jim	Wilkerson, Dianne — 31.
McGee, Thomas M.	
NAYS.	
Hedlund, Robert L.	Morrissey, Michael W.
Joyce, Brian A.	Tarr, Bruce E.
Knapik, Michael R.	Tisei, Richard R. — 6.
ABSENT OR NOT VOTING.	
Brown, Scott P.	Creedon, Robert S., Jr. — 2.

The yeas and nays having been completed at four minutes past seven o’clock P.M., the bill was passed to be engrossed with the amendments. [For text of Senate amendments, see Senate, No. 2685, printed as amended.] Sent to the House for concurrence.

Matter Taken Out of the Notice Section of the Calendar.

There being no objection, the following matter was taken out of the Notice Section of the Calendar and considered as follows: The Senate Bill permitting the reinstatement of Roger B. Cataldo to the police department of the town of Southwick (Senate, No. 1529),— **was read a third time.**

Pending the question on passing the bill to be engrossed, Mr. Knapik moved that the bill be amended by adding the following sentence:— “Upon reinstatement under this act, Roger B. Cataldo shall be subject to section 91 of chapter 32 relative to the number of hours he shall be authorized to work and the maximum salary he shall be paid.”.

This amendment was adopted.

The bill (Senate, No. 1529, amended) was then passed to be engrossed.

Sent to the House for concurrence.

PAPERS FROM THE HOUSE.

A Bill authorizing the appointment of Brian Santarlasci as a police officer in the city of Haverhill (House, No. 4462,— on petition),— was read [Local approval received].

There being no objection, the rules were suspended, on motion of Mr. Baddour, and the bill was read a second time, ordered to a third reading, read a third time and passed to be engrossed, in concurrence, its title having been changed by the committee on Bills in the Third Reading to read as follows: “An Act authorizing the appointment of Brian Santarlasci as a police officer in the city of Haverhill notwithstanding the maximum age requirement”.

A petition (accompanied by bill, House, No. 4722) of Mary E. Grant and others for legislation to establish a sick leave bank for Samuel Pill, an employee of the Trial Court,— **was referred, in concurrence, under suspension of Joint Rule 12, to the committee on Judiciary.**

Order.

The following House Order (approved by the committees on Rules of the two branches, acting concurrently) was considered forthwith and adopted in concurrence, as follows:

Ordered, That notwithstanding the provisions of Joint Rule 10, the committee on Municipalities and Regional Government shall be granted until Monday, June 2, 2008, within which to report on House, No. 1917, 1919, 1940, 1941, 1942, 1946, 1947, 1948, 1953, 1956, 1969, 1977, 1981, 1993, 1995, 2000, 2004, 3788, 4168, 4413, 4583 and Senate, No. 1150, 1151, 1154, 1156, 1157, 1158, 1159, 1167, 1173, 1193, 1196, 1197, 1202 and 2341.

Order Adopted.

On motion of Mr. Panagiotakos,—

Ordered, That when the Senate adjourns today, it adjourn to meet again on Thursday next at eleven o’clock A.M., and that the Clerk be directed to dispense with the printing of a calendar.

On motion of Mr. Tisei, at eight minutes past seven o’clock P.M., the Senate adjourned to meet on Thursday next at eleven o’clock A.M.