



GEOFFREY E. SNYDER
COMMISSIONER

The Commonwealth of Massachusetts
Department of Revenue
Office of the Commissioner
PO Box 9550
Boston, MA 02114-9550

March 1, 2021

Mr. Steven T. James, House Clerk
Office of the Clerk of the House
State House, Room 145
Boston, MA 02133

Mr. Michael D. Hurley, Senate Clerk
Office of the Clerk of the Senate
State House, Room 335
Boston, MA 02133

The Honorable Aaron Michlewitz, Chair
House Committee on Ways and Means
State House, Room 243
Boston, MA 02133

The Honorable Michael Rodrigues, Chair
Senate Committee on Ways and Means
State House, Room 212
Boston, MA 02133

The Honorable Mark J. Cusack
Chair, Joint Committee on Revenue
State House, Room 34
Boston, MA 02133

The Honorable Adam Hinds, Chair
Joint Committee on Revenue Massachusetts
State House, Room 109-E
Boston, MA 02133

Dear Clerks James and Hurley and Chairs Michlewitz, Rodrigues, Cusack and Hinds,

The Department of Revenue is required to report in accordance with Chapter 227 of the Acts of 2020 (FY21 Budget) on its analysis of the administrative and revenue impacts of implementing potential changes to the Massachusetts tax law that would allow owners of partnerships and S corporations to avoid the \$10,000 federal limitation on the state and local tax (SALT) deduction with respect to income earned by those entities as established in Chapter 227 of the Acts of 2020 (the FY21 Budget).

If you require further information please contact Nathalie Dailida, Legislative and External Affairs Director, Department of Revenue at 617-626-2175 or dailidan@dor.state.ma.us.

Sincerely,

A handwritten signature in black ink, appearing to read "G. Snyder", with a stylized flourish at the end.

Geoffrey E. Snyder
Commissioner

Cc: Secretary Michael J. Heffernan, Executive Office for Administration and Finance