



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

GEOFFREY E. SNYDER
COMMISSIONER

March 24, 2021

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

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

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

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

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

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

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

The Tax Expenditure Review Commission is required to biennially report on its review of tax expenditures as established in [Chapter 207 of the Acts of 2018](#). Attached please find the March 2021 Tax Expenditure Review Commission report.

If you require further information or have any questions, 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