



GEOFFREY E. SNYDER
COMMISSIONER

The Commonwealth of Massachusetts
Department of Revenue
Office of the Commissioner
PO Box 7091
Boston, MA 02204-7091

February 28, 2025

Mr. Timothy Carroll, 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 James B. Eldridge, Chairperson
Joint Committee on Revenue
State House, Room 511-C
Boston, MA 02133

The Honorable Adrian C. Madaro, Chairperson
Joint Committee on Revenue
State House, Room 33
Boston, MA 02133

Dear Clerks Carroll and Hurley and Chairpersons Michlewitz, Rodrigues, Eldridge and Madaro,

Attached please find the 2025 report of the Tax Expenditure Review Commission (the "Commission"). It is the statutory responsibility of the Commission to review the various tax expenditures adopted by the Commonwealth on a five-year cycle and to report biennially to the Legislature on the goals and effectiveness of the expenditures reviewed as established in Chapter 207 of the Acts of 2018. The Commission voted to submit annual reports so as to communicate its work to the Legislature more promptly.

If you require further information or have any questions, please contact Cole Doherty-Crestin, Tax Expenditure Review Commission Project Manager, Department of Revenue dohertycc@dor.state.ma.us.

Sincerely,

A handwritten signature in dark ink, appearing to read "Geoffrey E. Snyder", with a stylized flourish at the end.

Geoffrey E. Snyder
Commissioner

cc: Matthew Gorzkowicz, Secretary, Executive Office for Administration and Finance