

**HOUSE . . . . . No. 1547**

**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:
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>
<i>Paul K. Frost</i>	<i>7th Worcester</i>
<i>Todd M. Smola</i>	<i>1st Hampden</i>
<i>Angelo L. D'Emilia</i>	<i>8th Plymouth</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>
<i>Geoff Diehl</i>	<i>7th Plymouth</i>
<i>Kimberly N. Ferguson</i>	<i>1st Worcester</i>
<i>Hannah Kane</i>	<i>11th Worcester</i>
<i>F. Jay Barrows</i>	<i>1st Bristol</i>
<i>Nicholas A. Boldyga</i>	<i>3rd Hampden</i>
<i>David K. Muradian, Jr.</i>	<i>9th Worcester</i>
<i>Joseph D. McKenna</i>	<i>18th Worcester</i>
<i>Sheila C. Harrington</i>	<i>1st Middlesex</i>
<i>Kevin J. Kuros</i>	<i>8th Worcester</i>

**HOUSE . . . . . No. 1547**

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By Mr. Jones of North Reading, a petition (accompanied by bill, House, No. 1547) of Bradley H. Jones, Jr. and others relative to limitations on expenditures and revenues. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2554 OF 2015-2016.]

**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
\_\_\_\_\_

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:*

1           SECTION 1. The General Laws, as appearing in the 2014 Official Edition, are hereby  
2 amended by inserting after chapter 29D the following new chapter:-

3           CHAPTER 29E. LIMITATION ON THE GROWTH OF STATE EXPENDITURES

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

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

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

12            “State expenditures”, funds made available by appropriation by the general court for the  
13 ordinary maintenance of the several departments, offices, commissions and institutions of the  
14 commonwealth, as set forth for the fiscal year in the general appropriations act and supplemental  
15 appropriations acts as provided for in chapter 29; provided, such funds are financed by state tax  
16 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, 2017, 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,  
36 as 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 2014 Official Edition,  
52 is hereby repealed.