

HOUSE No. 1599

The Commonwealth of Massachusetts

PRESENTED BY:

Shaunna L. O'Connell and Geoff Diehl

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 establishing a 1-year waiting period for new taxes.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|-----------------------------|----------------------------------|
| <i>Shaunna L. O'Connell</i> | <i>3rd Bristol</i> |
| <i>Geoff Diehl</i> | <i>7th Plymouth</i> |
| <i>David F. DeCoste</i> | <i>5th Plymouth</i> |
| <i>Kevin J. Kuros</i> | <i>8th Worcester</i> |
| <i>James J. Lyons, Jr.</i> | <i>18th Essex</i> |
| <i>Bruce E. Tarr</i> | <i>First Essex and Middlesex</i> |

HOUSE No. 1599

By Representatives O'Connell of Taunton and Diehl of Whitman, a petition (accompanied by bill, House, No. 1599) of Shaunna L. O'Connell and others for legislation to require a one-year waiting period after passage of an act creating new taxes for said taxes to become effective. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2641 OF 2015-2016.]

The Commonwealth of Massachusetts

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

An Act establishing a 1-year waiting period for new taxes.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Chapter 58 of the General Laws is hereby amended by adding the following section:-
- 2 Section 52. No new tax shall be collected, assessed or payable until 1 year after the
- 3 passage of the act in which the new tax was created.