

HOUSE No. 2733

The Commonwealth of Massachusetts

PRESENTED BY:

Angelo M. Scaccia

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 passage of the accompanying bill:

An Act requiring a review of tax expenditures.

PETITION OF:

NAME:

Angelo M. Scaccia

DISTRICT/ADDRESS:

14th Suffolk

HOUSE No. 2733

By Mr. Scaccia of Boston, a petition (accompanied by bill, House, No. 2733) of Angelo M. Scaccia for legislation to require a review of expiring tax expenditures. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand Thirteen

An Act requiring a review of tax expenditures.

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. Section 6 of chapter 14 of the General Laws is hereby amended by adding
2 the following subparagraph:—

3 9. Shall file with the clerks of the senate and the house of representatives, on or before
4 August 15th of each year, a list of all tax expenditures which shall expire during that fiscal year
5 in accordance with the general laws. Each annual filing shall include, for each expiring tax
6 expenditure, the distribution of the benefit of the tax expenditure among taxpayers by income
7 and the amount of taxes paid, and in the case of corporations, by industry type, and such other
8 information available to the commissioner which shall aid the legislature to review and consider
9 whether said tax expenditures should be re-enacted, modified or allowed to expire.

10 SECTION 2. Chapter 62 of the General Laws is hereby amended by adding the following
11 section:-

12 Section 65. The tax expenditures, as defined in section 1 of chapter 29, created by this
13 chapter and in effect on or before June 30, 2012 shall expire either in accordance with this
14 chapter or on June 30, 2015, whichever comes first. Notwithstanding any other provision of law,
15 any tax expenditure effective after June 30, 2012 shall expire not later than the last day of the
16 fiscal year following the third anniversary of its effective date.

17 SECTION 3. Section 83 of chapter 62C of the General Laws is hereby amended by
18 adding the following subsection:—

19 (o) Each taxpayer required to report under this section shall report the number of persons
20 employed by the taxpayer on the first day of the taxable year subject to the report and the number

21 of persons employed by the taxpayer on the last day of the taxable year subject to the report. For
22 all such employees, the taxpayer shall specify the number of persons employed in Massachusetts
23 on the first and last days of the taxable year subject to the report.

24 SECTION 4. Chapter 63 of the General Laws is hereby amended by adding the
25 following section:—

26 Section 82. The tax expenditures, as defined in section 1 of chapter 29, created by this
27 chapter and in effect on or before June 30, 2012 shall expire either in accordance with this
28 chapter or on June 30, 2015, whichever comes first. Notwithstanding any other provision of law,
29 any tax expenditure effective after June 30, 2012 shall expire not later than the last day of the
30 fiscal year following the third anniversary of its effective date.

31 SECTION 5. Chapter 64H of the General Laws, as appearing in the 2008 Official Edition
32 is hereby amended by inserting after section 6 the following section:—

33 Section 6A. The statutory authority for tax expenditures, as defined in section 1 of
34 chapter 29, created by this chapter and in effect on or before June 30, 2012 shall expire either in
35 accordance with this chapter or on June 30, 2015, whichever comes first. Notwithstanding any
36 other provision of law, any tax expenditure effective after June 30, 2012 shall expire not later
37 than the last day of the fiscal year following the third anniversary of its effective date.