

HOUSE No. 4049

The Commonwealth of Massachusetts



CHARLES D. BAKER
GOVERNOR

OFFICE OF THE GOVERNOR
COMMONWEALTH OF MASSACHUSETTS
STATE HOUSE · BOSTON, MA 02133
(617) 725-4000

KARYN POLITO
LIEUTENANT GOVERNOR

August 3, 2021.

To the Honorable Senate and House of Representatives,

I am returning unsigned House Bill No. 4008, “An Act repealing certain tax expenditures.”

This bill was originally included as a collection of outside sections in the Fiscal Year 2022 budget. These sections repeal three long-standing tax expenditures: the energy patent deduction, the medical device user fee tax credit, and the harbor maintenance tax credit. As I said in my amendment letter, while I support the repeal of the energy patent deduction as it has never been claimed, I believe the medical device user fee tax credit and the harbor maintenance tax credit encourage innovation and economic activity in the Commonwealth and should be maintained.

I see no reason to repeal the medical device user fee tax credit, as it is claimed annually by its intended beneficiaries and supports medical device companies operating in the Commonwealth. Similarly, I do not support the repeal of the harbor maintenance tax credit; it serves as a benefit to shippers, importers, and exporters who generate critical commercial activity in and around Massachusetts ports.

For these reasons, I am returning House Bill No. 4008 unsigned.

Respectfully submitted,

Charles D. Baker,
Governor