

HOUSE No. 4727

The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES, June 24, 2024.

The committee on Revenue, to whom were referred the petition (accompanied by bill, Senate, No. 1758) of Michael J. Barrett for legislation to repeal certain tax exemptions for aircraft; the petition (accompanied by bill, Senate, No. 1772) of Cynthia Stone Creem for legislation to adjust the senior circuit breaker property valuation; the petition (accompanied by bill, Senate, No. 1808) of Ryan C. Fattman for legislation relative to graduate student loan deductions; the petition (accompanied by bill, Senate, No. 1810) of Ryan C. Fattman and Adam Gomez for legislation to promote student loan repayment; the petition (accompanied by bill, Senate, No. 1818) of Ryan C. Fattman for legislation to provide for motor vehicle fuel tax relief for the Commonwealth; the petition (accompanied by bill, Senate, No. 1825) of Kevin Murphy for legislation relative to the Massachusetts senior circuit breaker tax credit; the petition (accompanied by bill, Senate, No. 1840) of Adam Gomez and Adam Scanlon for legislation relative to tax relief for low-income seniors; the petition (accompanied by bill, Senate, No. 1843) of Adam Gomez and Adam Scanlon for legislation relative to the senior circuit breaker tax credit; the petition (accompanied by bill, Senate, No. 1846) of Patricia D. Jehlen for legislation to establish a tax on local revenues from digital advertising; the petition (accompanied by bill, Senate, No. 1848) of John F. Keenan and Jack Patrick Lewis for legislation to protect youth from nicotine addiction; the petition (accompanied by bill, Senate, No. 1860) of Jason M. Lewis for legislation relative to the fair taxation of alcoholic beverages; the petition (accompanied by bill, Senate, No. 1872) of Joan B. Lovely for legislation relative to the taxation of cider; the petition (accompanied by bill, Senate, No. 1912) of Patrick M. O'Connor for legislation to establish a tax exemption for municipalities paying for gas; the petition (accompanied by bill, Senate, No. 1919) of Patrick M. O'Connor for legislation to repeal the sales tax on boats built or rebuilt in the Commonwealth; the petition (accompanied by bill, Senate, No. 1922) of Jacob R. Oliveira, Carol A.

Doherty, Patrick M. O'Connor, Paul R. Feeney and others for legislation to ease the tax burden on older adults, people with disabilities and their caregivers; the petition (accompanied by bill, Senate, No. 1937) of Bruce E. Tarr for legislation to exempt certain medical supplies from the state sales tax; the petition (accompanied by bill, Senate, No. 1942) of Bruce E. Tarr for legislation relative to sales tax reduction to 5%; the petition (accompanied by bill, Senate, No. 1944) of Bruce E. Tarr and Carmine Lawrence Gentile for legislation relative to increase the senior circuit breaker; the petition (accompanied by bill, Senate, No. 1957) of John C. Velis for legislation to establish a vendors' collection allowance; the petition (accompanied by bill, House, No. 2695) of James Arciero and Michelle M. DuBois relative to providing for a student loan debt relief tax credit; the petition (accompanied by bill, House, No. 2696) of James Arciero relative to income tax deductions for certain education debts paid by employers; the petition (accompanied by bill, House, No. 2699) of Bruce J. Ayers for legislation to exempt small charities from the tax on raffle proceeds; the petition (accompanied by bill, House, No. 2722) of Antonio F. D. Cabral and others relative to the taxation of graduate student loan debt; the petition (accompanied by bill, House, No. 2723) of Antonio F. D. Cabral and others for legislation to establish a historic building fire prevention tax credit; the petition (accompanied by bill, House, No. 2724) of Antonio F. D. Cabral and others relative to the housing development tax credit incentive program; the petition (accompanied by bill, House, No. 2731) of Tackey Chan and others relative to tax exemptions for home office expenses; the petition (accompanied by bill, House, No. 2732) of Tackey Chan for legislation to exempt certain personal protection equipment from sales tax; the petition (accompanied by bill, House, No. 2735) of Tackey Chan relative to the senior circuit breaker tax credit; the petition (accompanied by bill, House, No. 2770) of Carol A. Doherty and others relative to the tax burden on older adults, persons with disabilities and their caregivers; the petition (accompanied by bill, House, No. 2784) of Peter J. Durant, Joseph D. McKenna and Patrick Joseph Kearney relative to taxation of student loan repayments; the petition (accompanied by bill, House, No. 2796) of Paul K. Frost for legislation to provide a certain income tax exemption for elderly persons; the petition (accompanied by bill, House, No. 2849) of Bradley H. Jones, Jr., and others for legislation to increase the senior circuit breaker tax credit; the petition (accompanied by bill, House, No. 2901) of David K. Muradian, Jr., for legislation to exempt over-the-counter medications from the sales tax; the petition (accompanied by bill, House, No. 2902) of Mathew J.

Muratore and others relative to providing for an exemption from the motor vehicle excise tax for certain armed forces medal recipients; the petition (accompanied by bill, House, No. 2920) of Alice Hanlon Peisch relative to senior citizen property tax relief; the petition (accompanied by bill, House, No. 2926) of Orlando Ramos relative to the sales tax on the purchase of motor vehicles that are 25 years old or older; the petition (accompanied by bill, House, No. 2930) of David M. Rogers and Patrick Joseph Kearney relative to establishing a tax for online advertising; the petition (accompanied by bill, House, No. 2933) of John H. Rogers relative to community preservation surcharges; the petition (accompanied by bill, House, No. 2942) of Adam Scanlon, Simon Cataldo and others relative to excise taxes on motor vehicles for low-income seniors; the petition (accompanied by bill, House, No. 2945) of Adam Scanlon, Adam Gomez and Bud L. Williams relative to establishing a senior property tax deferral pilot program; the petition (accompanied by bill, House, No. 2946) of Adam Scanlon and others relative to the senior circuit breaker tax credit; the petition (accompanied by bill, House, No. 2966) of Erika Uyterhoeven for legislation to establish a tax on local revenues from digital advertising; the petition (accompanied by bill, House, No. 2974) of Tommy Vitolo, David M. Rogers and others relative to senior property tax deferral; the petition (accompanied by bill, House, No. 2975) of Tommy Vitolo relative to motor vehicle excise taxes; the petition (accompanied by bill, House, No. 2976) of Thomas P. Walsh that the commissioner of the Department of Revenue be authorized to generate and provide to local boards of assessors and the registrar of motor vehicles a detailed description of each circumstance that may warrant a motor vehicle abatement or exemption; the petition (accompanied by bill, House, No. 2979) of Jonathan D. Zlotnik relative to motor vehicle excise tax waivers; the petition (accompanied by bill, House, No. 3766) of Carol A. Doherty and others for legislation to establish an income tax credit for parents contributing to college tuitions; the petition (accompanied by bill, House, No. 3767) of Francisco E. Paulino relative to the senior circuit breaker tax credit; the petition (accompanied by bill, House, No. 3947) of Manny Cruz for legislation to establish a separate fund to be known as the bilingual education trust fund in support of bilingual educators and dual language certification incentives; and the petition (accompanied by bill, House, No. 4017) of Patricia A. Duffy and Mindy Domb for legislation to establish a public higher education facilities modernization and reconstruction trust fund with certain dedicated sales tax revenue, reports recommending that

the accompanying order (House, No. 4728) ought to be adopted [Senator Fattman dissents].

For the committee,

MARK J. CUSACK.

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House of Representatives, June 24, 2024.

1 *Ordered,* That the committee on Revenue be authorized to sit during a recess of the
2 General Court to make an investigation and study of Senate documents numbered 1758, 1772,
3 1808, 1810, 1818, 1825, 1840, 1843, 1846, 1848, 1860, 1872, 1912, 1919, 1922, 1937, 1942,
4 1944 and 1957 and House documents numbered 2695, 2696, 2699, 2722, 2723, 2724, 2731,
5 2732, 2735, 2770, 2784, 2796, 2849, 2901, 2902, 2920, 2926, 2930, 2933, 2942, 2945, 2946,
6 2966, 2974, 2975, 2976, 2979, 3766, 3767, 3947 and 4017, concerning vehicle excise tax,
7 means-tested tax credits, and other related issues.

8 Said committee shall report to the General Court the results of its investigation and study
9 and its recommendations, if any, together with drafts of legislation necessary to carry such
10 recommendations into effect, by filing the same with the Clerk of the House of Representatives
11 on or before December 31, 2024.