

# HOUSE . . . . . No. 5031

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, November 4, 2020.

The committee on Revenue, to whom were referred the petition (accompanied by bill, Senate, No. 1661) of Barry R. Finegold, Lori A. Ehrlich, Tommy Vitolo and Maria Duaine Robinson for legislation to encourage the rental of electric and hybrid vehicles; the petition (accompanied by bill, Senate, No. 1664) of Cindy F. Friedman and Jason M. Lewis for legislation relative to the continuation of the tax on transportation network companies; the petition (accompanied by bill, Senate, No. 1723) of Michael O. Moore for legislation relative to the taxation of small business in the Commonwealth; the petition (accompanied by bill, Senate, No. 1737) of Patrick M. O'Connor for legislation to establish a tax credit for child care; the petition (accompanied by bill, Senate, No. 1742) of Patrick M. O'Connor for legislation to establish a tax credit for families caring for elderly relatives and victims of Alzheimer's and Dementia; the petition (accompanied by bill, Senate, No. 1743) of Patrick M. O'Connor for legislation to establish a tax credit for individuals paying for home health care and hospice; the petition (accompanied by bill, House, No. 96) of Tackey Chan, Bruce J. Ayers and Paul Brodeur for legislation to provide an income tax exemption for families caring for their elderly relatives at home; the petition (accompanied by bill, House, No. 2397) of Bruce J. Ayers and Patrick M. O'Connor relative to providing an income tax credit for families caring for relatives at home who are elderly or totally disabled with Alzheimer's disease; the petition (accompanied by bill, House, No. 2449) of Michelle M. DuBois and others relative to providing tax credits to certain employers that provide on-site child-care for employees; the petition (accompanied by bill, House, No. 2486) of Patricia A. Haddad relative to excise taxes assessed on leased motor vehicles; the petition (accompanied by bill, House, No. 2657) of RoseLee Vincent for legislation to provide property tax relief for certain caregivers providing assistance for spouses or dependents; the petition (accompanied by bill, House, No. 3887) of Mike Connolly and others for legislation to establish a homelessness prevention and reduction fund to be funded by taxes on gross receipts of business entities; the petition (accompanied by bill, House, No. 3889) of Mike Connolly and others that cities and towns be authorized to establish an excise tax on vacant units in large residential buildings; and the joint petition (accompanied by bill, House, No. 4006) of

Paul McMurtry and Michael F. Rush relative to property tax exemptions for real estate of survivors of certain police officers and firefighters who died in the line of duty, reports recommending that the accompanying order (House, No. 5031) ought to be adopted.

For the committee,

MARK J. CUSACK.

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*House of Representatives,*

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 1661, 1664,  
3 1723, 1737, 1742 and 1743 and House documents numbered 96, 2397, 2449, 2486, 2657, 3887,  
4 3889 and 4006, relative to income tax and tax credits.

5           Said committee shall report to the General Court the results of its investigation and study  
6 and its recommendations, if any, together with drafts of legislation necessary to carry such  
7 recommendations into effect, by filing the same with the Clerk of the House of Representatives  
8 on or before December 31, 2020.