

# HOUSE . . . . . No. 5248

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## The Commonwealth of Massachusetts

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HOUSE OF REPRESENTATIVES, October 3, 2022.

The committee on Revenue, to whom were referred the petition (accompanied by bill, Senate, No. 1859) of Ryan C. Fattman for legislation to reduce the costs for adoption; the petition (accompanied by bill, Senate, No. 1928) of Michael O. Moore for legislation relative to the taxation of small business in the Commonwealth; the petition (accompanied by bill, Senate, No. 1934) of Michael O. Moore and Paul A. Schmid, III for legislation to grant property tax exemptions to disabled veterans; the petition (accompanied by bill, Senate, No. 1936) of Michael O. Moore for legislation relative to single sales factor in the calculation of taxes for certain financial institutions; the petition (accompanied by bill, Senate, No. 1946) of Patrick M. O'Connor for legislation to establish a tax credit for child care; the petition (accompanied by bill, Senate, No. 1947) of Patrick M. O'Connor for legislation to establish a tax credit for employment of veterans; the petition (accompanied by bill, Senate, No. 1948) 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. 1949) of Patrick M. O'Connor for legislation to establish a tax credit for families caring for relatives with aphasia; the petition (accompanied by bill, Senate, No. 1950) of Patrick M. O'Connor for legislation to establish a tax credit for individuals paying college tuition; the petition (accompanied by bill, Senate, No. 1951) 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, Senate, No. 1952) of Patrick M. O'Connor for legislation to establish a tax credit for small businesses; the petition (accompanied by bill, Senate, No. 1955) of Patrick M. O'Connor for legislation to establish a tax exemption for municipalities paying for gas; the petition (accompanied by bill, Senate, No. 1977) of Michael F. Rush and Ann-Margaret Ferrante for legislation relative to veterans tax exemptions; the petition (accompanied by bill, Senate, No. 1978) of Michael F. Rush and Patrick M. O'Connor for legislation relative to Veteran Tax Abatements; the petition (accompanied by bill, Senate, No. 1980) of Bruce E. Tarr, Ann-Margaret Ferrante, Susan Williams Gifford and Susannah M. Whipps for legislation relative to the Massachusetts Maritime Commercial Development tax credit; the petition (accompanied by bill, Senate, No. 1982) of Bruce E. Tarr and Ann-Margaret Ferrante for legislation to promote tax relief for adoptive parents; the

petition (accompanied by bill, Senate, No. 1989) of Bruce E. Tarr for legislation to reduce the sales tax to 5 percent; the petition (accompanied by bill, Senate, No. 1991) of Bruce E. Tarr for legislation to exempt certain medical supplies from the state sales tax; the petition (accompanied by bill, Senate, No. 1992) of Bruce E. Tarr for legislation to promote tax relief for adoptive parents; the petition (accompanied by bill, Senate, No. 1993) of Bruce E. Tarr for legislation to create a super research and development tax credit; the petition (accompanied by bill, Senate, No. 1995) of Bruce E. Tarr for legislation relative to vehicle registration and sales tax; the petition (accompanied by bill, Senate, No. 1996) of Bruce E. Tarr for legislation to encourage charitable giving; the petition (accompanied by bill, Senate, No. 1998) of Bruce E. Tarr for legislation to allow for the deduction of business interest; the petition (accompanied by bill, Senate, No. 1999) of Bruce E. Tarr and Susannah M. Whipps for legislation for meals tax relief to promote economic recovery during the COVID State of Emergency; the petition (accompanied by bill, Senate, No. 2000) of Bruce E. Tarr for legislation related to deductions for personal protective equipment costs for businesses; the petition (accompanied by bill, Senate, No. 2001) of Bruce E. Tarr for legislation relative to sales tax reduction to 5%; the petition (accompanied by bill, Senate, No. 2002) of Bruce E. Tarr for legislation to cap the state income tax; the petition (accompanied by bill, Senate, No. 2455) (subject to Joint Rule 12) of Ryan C. Fattman, Susan Williams Gifford, Brian W. Murray, Steven S. Howitt and other members of the General Court for legislation relative to 100% disabled veteran motor vehicle tax exemptions; the petition (accompanied by bill, House, No. 3028) of Norman J. Orrall and others relative to the taxation of tools and machinery utilized in the repair of on-farm machinery; the petition (accompanied by bill, House, No. 3029) of Norman J. Orrall and others relative to property tax relief for persons seventy-five years or older; and the petition (accompanied by bill, House, No. 3076) of Alyson M. Sullivan and others relative to property tax exemptions for certain disabled veterans, reports the accompanying order (House, No. 5248) ought to be adopted [Senator Fattman and Representative Soter of Bellingham dissent].

For the committee,

MARK J. CUSACK.

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*House of Representatives, October 3, 2022.*

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 1859, 1928,  
3 1934, 1936, 1946, 1947, 1948, 1949, 1950, 1951, 1952, 1955, 1977, 1978, 1980, 1982, 1989,  
4 1991, 1992, 1993, 1995, 1996, 1998, 1999, 2000, 2001, 2002 and 2455 and House documents  
5 numbered 3028, 3029 and 3076, relative to revenue matters.

6           Said committee shall report to the General Court the results of its investigation and study  
7 and its recommendations, if any, together with drafts of legislation necessary to carry such  
8 recommendations into effect, by filing the same with the Clerk of the House of Representatives  
9 on or before December 31, 2022.