

**SENATE . . . . . No. 1454**

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The Commonwealth of Massachusetts

PRESENTED BY:

*Sonia Chang-Diaz*

*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 adoption of the accompanying bill:

An Act relative to sunseting tax expenditures.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Sonia Chang-Diaz</i>	<i>Second Suffolk</i>
<i>Jason M. Lewis</i>	<i>Fifth Middlesex</i>
<i>Patricia D. Jehlen</i>	<i>Second Middlesex</i>

**SENATE . . . . . No. 1454**

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By Ms. Chang-Diaz, a petition (accompanied by bill, Senate, No. 1454) of Sonia Chang-Diaz, Jason M. Lewis and Patricia D. Jehlen for legislation relative to sunseting tax expenditures Revenue.

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The Commonwealth of Massachusetts

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**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**  
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An Act relative to sunseting 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. Chapter 7 of the General Laws is hereby amended by inserting after section  
2 5B the following new section:-

3 Section 5B 1/2. Expiration of corporate, business, and matching personal tax  
4 expenditures.

5 (a) The following tax expenditures shall expire effective in the taxable year commencing  
6 on January first of the first year at least three years after the effective date of this section, except  
7 those credits that have an existing date of expiration prior to the three year designation: section  
8 38M of chapter 63 of the Massachusetts General Laws; section 31A(i) of chapter 63 of the  
9 Massachusetts General Laws; section 31A(j) of chapter 63 of the Massachusetts General Laws;  
10 section 6(g) of chapter 62 of the Massachusetts General Laws; section 38N of chapter 63 of the  
11 Massachusetts General Laws; section 6(g) of chapter 62 of the Massachusetts General Laws;  
12 section 38N chapter 63 of the Massachusetts General Laws, as amended by sections 21-24 of

13 chapter 166 of the State Session Laws of 2009; section 6(g) of chapter 62 of the Massachusetts  
14 General Laws; section 38N of chapter 63 of the Massachusetts General Laws, as amended by  
15 sections 21-24 of chapter 166 of the State Session Laws of 2009; section 110(m) of chapter 5 of  
16 the State Session Laws of 1995; section 830 of chapter 118.1 of the Code of Massachusetts  
17 Regulation; section 6(j) of chapter 62 of the Massachusetts General Laws; section 38Q of chapter  
18 63 of the Massachusetts General Laws; section 6(l) of chapter 62 of the Massachusetts General  
19 Laws; section 38X of chapter 63 of the Massachusetts General Laws; section 6J of chapter 62 of  
20 the Massachusetts General Laws; section 38R of chapter 63 of the Massachusetts General Laws;  
21 section 6I of chapter 62 of the Massachusetts General Laws; section 31H(b) of chapter 63 of the  
22 Massachusetts General Laws; section 61/2 of chapter 62 of the Massachusetts General Laws;  
23 section 31L of chapter 63 of the Massachusetts General Laws; section 6(o) of the chapter of 62  
24 of the Massachusetts General Laws; section 38Z of chapter 63 of the Massachusetts General  
25 Laws; section 6(p) of chapter 62 of the Massachusetts General Laws; section 38AA of chapter 63  
26 of the Massachusetts General Laws; section 31E of chapter 63 of the Massachusetts General  
27 Laws; section 38P of chapter 63 of the Massachusetts General Laws; section 6(q) of chapter 62  
28 of the Massachusetts General Laws; section 38BB of chapter 63 of the Massachusetts General  
29 Laws; section 6(r) of chapter 62 of the Massachusetts General Laws; section 38CC of chapter 63  
30 of the Massachusetts General Laws; section 38W of chapter 63 of the Massachusetts General  
31 Laws; section 6(m) of chapter 62 of the Massachusetts General Laws; section 38U of chapter 63  
32 of the Massachusetts General Laws; section 6(n) of chapter 62 of the Massachusetts General  
33 Laws; section 31M of chapter 63 of the Massachusetts General Laws; section 6N of chapter 62  
34 of the Massachusetts General Laws; section 38FF of chapter 63 of the Massachusetts General

35 Laws; section 6M(d) of chapter 62 of the Massachusetts General Laws; section 38EE(d) of  
36 chapter 63 of the Massachusetts General Laws.

37 (b) Notwithstanding any other law to the contrary, any bill enacted after January 7, 2015,  
38 that would create a tax expenditure, renew an existing tax expenditure, or modify an existing tax  
39 expenditure shall contain an expiration date of no longer than three years from the effective date  
40 of the new, renewed, or modified tax expenditure. Such bills shall also contain a statement of  
41 intent that clearly provides the purpose and objectives of the tax expenditure, including  
42 measurable goals. Any bill that is enacted without the provisions required by this section does  
43 not take effect.

44 (c) The Commissioner of the Department of Revenue has authority to issue regulations to  
45 implement this act.