SENATE No. 1527

The Commonwealth of Massachusetts

PRESENTED BY:

Michael O. Moore

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 resolve:

Resolve relative to an automatic reduction in the sales tax.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|-------------------|---------------------------|
| Michael O. Moore | Second Worcester |
| Leonard Mirra | 2nd Essex |
| Timothy R. Whelan | 1st Barnstable |
| Leah Cole | 12th Essex |
| James J. Dwyer | 30th Middlesex |
| Bruce E. Tarr | First Essex and Middlesex |

SENATE DOCKET, NO. 539 FILED ON: 1/15/2015

SENATE No. 1527

By Mr. Moore, a petition (accompanied by resolve, Senate, No. 1527) of Michael O. Moore, Leonard Mirra, Timothy R. Whelan, Leah Cole and other members of the General Court for legislation to automatically reduce the sales tax if certain revenue growth is exceeded. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION SEE SENATE, NO. 1371 OF 2013-2014.]

The Commonwealth of Massachusetts

In the One Hundred and Eighty-Ninth General Court (2015-2016)

Resolve relative to an automatic reduction in the sales tax.

Resolved, The executive office for administration and finance and the office of the state treasurer, in consultation with the department of revenue and the senate and house committees on ways and means, shall study the feasibility of establishing a schedule for an automatic reduction in the sales tax to 5 per cent if certain thresholds in revenue growth are exceeded. The executive office for administration and finance and the office of the state treasurer shall submit a final report of its findings and recommendations, together with drafts of legislation necessary to implement those recommendations, by filing the same with the clerks of the senate and house not later than December 31, 2015.