

SENATE No. 2497

The Commonwealth of Massachusetts

SENATE, Monday, April 30, 2018

The committee on Revenue, to whom was referred the petitions (accompanied by bill, Senate, No. 255) of Jennifer L. Flanagan for legislation relative to early education funding; (accompanied by bill, Senate, No. 1492) of Michael J. Barrett, Kenneth I. Gordon, Michael S. Day and Brian M. Ashe for legislation to repeal the property tax exemption for Massport lessees; (accompanied by bill, Senate, No. 1494) of Joseph A. Boncore, Sal N. DiDomenico, Kevin G. Honan, Martin J. Walsh, Mayor of Boston and other members of the General Court for legislation regarding state income tax credit for renting unsubsidized properties at below market rents; (accompanied by bill, Senate, No. 1495) of Joseph A. Boncore for legislation relative to the charitable donation of wholesome food; (accompanied by bill, Senate, No. 1496) of Sonia Chang-Diaz, James B. Eldridge, Mary S. Keefe and Kay Khan for legislation to invest in our communities and tax exemptions; (accompanied by bill, Senate, No. 1497) of Sonia Chang-Diaz for legislation to improve the fairness of our tax laws; (accompanied by bill, Senate, No. 1499) of Cynthia S. Creem for legislation relative to the income tax deduction for charitable giving; (accompanied by bill, Senate, No. 1500) of Cynthia S. Creem for legislation to eliminate telecommunications tax exemptions; (accompanied by bill, Senate, No. 1501) of Cynthia S. Creem, Jason M. Lewis, Michael O. Moore, Mathew Muratore and others for legislation relative to a local option excise on the sale of alcoholic beverages for municipal substance abuse prevention and public health programs; (accompanied by bill, Senate, No. 1505) of Cynthia S. Creem for legislation relative to the "circuit breaker" property tax credit for seniors; (accompanied by bill, Senate, No. 1507) of Julian Cyr, Sarah K. Peake, Dylan Fernandes and Patrick M. O'Connor for legislation to authorize the establishment of first-time homebuyer savings accounts; (accompanied by bill, Senate, No. 1508) of Viriato M. deMacedo, Donald F. Humason, Jr. and Thomas J. Calter for legislation to authorize tax free contributions to a trust for the care of incapacitated parents or guardians; (accompanied by bill, Senate, No. 1510) of Sal N. DiDomenico for legislation to provide for a corporate tax deduction to allow businesses to provide home energy efficiency audits to employees; (accompanied by bill, Senate, No. 1513) of Kenneth J. Donnelly, John W. Scibak, David F. DeCoste, Steven S. Howitt and other members of the General Court for legislation relative to exemptions from taxation of

structures and buildings essential to the operation of agricultural and horticultural lands; (accompanied by bill, Senate, No. 1515) of Kenneth J. Donnelly, Jason M. Lewis, Byron Rushing, Carmine L. Gentile and other members of the General Court for legislation to support educational opportunity for all; (accompanied by bill, Senate, No. 1516) of Eileen M. Donoghue, Rady Mom, Walter F. Timilty, Barbara A. L'Italien and other members of the General Court for legislation to encourage employee student loan assistance; (accompanied by bill, Senate, No. 1517) of Eileen M. Donoghue for legislation to allow the clawback of Massachusetts historic rehabilitation tax credits; (accompanied by bill, Senate, No. 1518) of Eileen M. Donoghue and Eric P. Lesser for legislation relative to the electronic deposit of tax refunds; (accompanied by bill, Senate, No. 1519) of James B. Eldridge, Jason M. Lewis, Walter F. Timilty and Eric P. Lesser for legislation to encourage lawyers to practice public interest law; (accompanied by bill, Senate, No. 1522) of Ryan C. Fattman, Shawn Dooley, Richard J. Ross and Paul K. Frost for legislation to exempt residential security systems from sales tax; (accompanied by bill, Senate, No. 1524) of Ryan C. Fattman, Shawn Dooley, Leonard Mirra, Richard J. Ross and other members of the General Court for legislation relative to graduate student loan deductions; (accompanied by bill, Senate, No. 1525) of Ryan C. Fattman, Shawn Dooley, Leonard Mirra, Kevin J. Kuros and other members of the General Court for legislation relative to the small commercial tax exemption; (accompanied by bill, Senate, No. 1526) of Ryan C. Fattman, Shawn Dooley, Timothy R. Whelan, Leonard Mirra and other members of the General Court for legislation relative to the inventory tax; (accompanied by bill, Senate, No. 1527) of Ryan C. Fattman, Joseph D. McKenna and Donald F. Humason, Jr. for legislation to reduce the costs for adoption; (accompanied by bill, Senate, No. 1528) of Ryan C. Fattman for legislation to stimulate small business investment; (accompanied by bill, Senate, No. 1529) of Ryan C. Fattman, Shawn Dooley, Richard J. Ross, Randy Hunt and other members of the General Court for legislation to promote sustainable economic development throughout Massachusetts; (accompanied by bill, Senate, No. 1531) of Linda Dorcena Forry, Kevin G. Honan, Barbara A. L'Italien, James B. Eldridge and other members of the General Court for legislation relative to low-income housing tax credits; (accompanied by bill, Senate, No. 1533) of Anne M. Gobi for legislation relative to certain endowment funds in private institutions of higher learning; (accompanied by bill, Senate, No. 1534) of Anne M. Gobi for legislation to establish a municipal gas tax exemption; (accompanied by bill, Senate, No. 1537) of Donald F. Humason, Jr. for legislation to increase transparency of taxpayers rights; (accompanied by bill, Senate, No. 1538) of Donald F. Humason, Jr. for legislation to improve tax administration processes in the Commonwealth; (accompanied by bill, Senate, No. 1539) of Donald F. Humason, Jr. and Ryan C. Fattman for legislation to establish a municipal gas tax reimbursement; (accompanied by bill, Senate, No. 1540) of Donald F.

Humason, Jr., Steven S. Howitt, Todd M. Smola, Susan Williams Gifford and other members of the General Court for legislation relative to gun safe tax deductions; (accompanied by bill, Senate, No. 1541) of Donald F. Humason, Jr., Steven S. Howitt, Todd M. Smola, James R. Miceli and other members of the General Court for legislation relative to tax exemptions on gun safes and trigger locks; (accompanied by bill, Senate, No. 1542) of Patricia D. Jehlen, Jason M. Lewis, James B. Eldridge, Kenneth I. Gordon and others for legislation to protect senior citizens from third party tax collection; (accompanied by bill, Senate, No. 1544) of Patricia D. Jehlen, Jason M. Lewis, James B. Eldridge, Kenneth I. Gordon and other members of the General Court for legislation to closing an unfair tax loophole; (accompanied by bill, Senate, No. 1546) of William J. Banks for legislation relative to the senior circuit breaker tax credit; (accompanied by bill, Senate, No. 1547) of Eric P. Lesser, Angelo J. Puppolo, Jr., Thomas M. McGee, Brian M. Ashe and other members of the General Court for legislation to promote high-tech job growth in gateway cities; (accompanied by bill, Senate, No. 1548) of Eric P. Lesser for legislation to require accurate reporting of corporate profits; (accompanied by bill, Senate, No. 1549) of Eric P. Lesser, Jason M. Lewis, Kenneth J. Donnelly and James B. Eldridge for legislation to ensure the efficacy of corporate tax expenditures; (accompanied by bill, Senate, No. 1550) of Eric P. Lesser, Michael J. Rodrigues, Shawn Dooley, Todd M. Smola and other members of the General Court for legislation to authorize voluntary contributions to the Massachusetts Fire Fighters Academy Trust Fund; (accompanied by bill, Senate, No. 1552) of Eric P. Lesser, Jack Lewis, Brian M. Ashe and James B. Eldridge for legislation to establish a tax deduction for donations to public colleges and universities; (accompanied by bill, Senate, No. 1554) of Vincent Lawrence Dixon for legislation for a grade improvement tax credit; (accompanied by bill, Senate, No. 1555) of Jason M. Lewis, Marjorie C. Decker, Steven Ultrino, James B. Eldridge and other members of the General Court for legislation relative to excessive executive compensation; (accompanied by bill, Senate, No. 1556) of Jason M. Lewis for legislation to pro-rate the corporate excise tax; (accompanied by bill, Senate, No. 1557) of Vincent Lawrence Dixon for legislation for a literacy tax credit; (accompanied by bill, Senate, No. 1558) of Jason M. Lewis, Chris Walsh, Michael J. Barrett and Steven Ultrino for legislation to eliminate the tax deduction for direct-to-consumer pharmaceutical marketing; (accompanied by bill, Senate, No. 1560) of Steven Keleti for legislation to shift revenue from sales tax to transportation fuel tax; (accompanied by bill, Senate, No. 1561) of Steven Keleti for legislation to authorize municipalities to grant property tax exemption for habitat and urban forest; (accompanied by bill, Senate, No. 1562) of Jason M. Lewis, Kay Khan, Mike Connolly and Michael J. Barrett for legislation to promote healthy alternatives to sugary drinks; (accompanied by bill, Senate, No. 1563) of Barbara A. L'Italien for legislation to provide further revenue to the Financial Literacy Trust Fund;

(accompanied by bill, Senate, No. 1564) of Barbara A. L'Italien, Jason M. Lewis and James B. Eldridge for legislation relative to essential health benefits; (accompanied by bill, Senate, No. 1566) of Thomas Egan for legislation to exempt private pension income from taxation; (accompanied by bill, Senate, No. 1569) of Mark C. Montigny, Marjorie C. Decker, Mike Connolly, Dylan Fernandes and other members of the General Court for legislation to close a corporate tax haven loophole; (accompanied by bill, Senate, No. 1570) of Mark C. Montigny, Keiko M. Orrall, Richard J. Ross and Sal N. DiDomenico for legislation to increase the commuter tax deduction to reflect rising costs; (accompanied by bill, Senate, No. 1571) of Mark C. Montigny for legislation relative to economic development tax credits; (accompanied by bill, Senate, No. 1572) of Michael O. Moore, Paul K. Frost, Hannah Kane, Barbara A. L'Italien and others for legislation relative to a municipality's right of first refusal of agricultural land; (accompanied by bill, Senate, No. 1574) of Michael O. Moore for legislation to make certain changes in the administrative tax laws of the Commonwealth; (accompanied by bill, Senate, No. 1575) of Michael O. Moore for legislation relative to tax credits for propane powered vehicles in the Commonwealth; (accompanied by bill, Senate, No. 1577) of Michael O. Moore, Jack Lewis, Barbara A. L'Italien, Jason M. Lewis and other members of the General Court for legislation to establish a college tuition tax deduction; (accompanied by bill, Senate, No. 1578) of Michael O. Moore for legislation relative to the taxation of small business in the commonwealth; (accompanied by bill, Senate, No. 1579) of Michael O. Moore for legislation to provide a tax credit for employee training; (accompanied by bill, Senate, No. 1580) of Michael O. Moore for legislation relative to filing of annual returns by small public charities; (accompanied by bill, Senate, No. 1582) of Kathleen O'Connor Ives and Aaron Vega for legislation to the sale of original works of art; (accompanied by bill, Senate, No. 1587) of Kathleen O'Connor Ives, Thomas J. Calter, Donald F. Humason, Jr. and Kevin J. Kuros for legislation relative to sales tax exemptions for libraries; (accompanied by bill, Senate, No. 1588) of Patrick M. O'Connor, Donald F. Humason, Jr., Ryan C. Fattman and James M. Cantwell for legislation to establish a tax credit for the purchase of hearing aids; (accompanied by bill, Senate, No. 1589) of Patrick M. O'Connor, Donald F. Humason, Jr., Ryan C. Fattman and James M. Cantwell for legislation to establish a tax credit for child care; (accompanied by bill, Senate, No. 1590) of Patrick M. O'Connor, Donald F. Humason, Jr., Ryan C. Fattman, Josh S. Cutler and others for legislation to establish a tax credit for individuals paying college tuition; (accompanied by bill, Senate, No. 1591) of Patrick M. O'Connor, David F. DeCoste, Donald F. Humason, Jr. and Ryan C. Fattman for legislation to establish a tax credit for individuals paying for home health care and hospice; (accompanied by bill, Senate, No. 1592) of Patrick M. O'Connor, Richard J. Ross, Sheila C. Harrington, Donald F. Humason, Jr. and other members of the General Court for legislation to establish a tax exemption

for municipalities paying for gas; (accompanied by bill, Senate, No. 1593) of Patrick M. O'Connor, Donald F. Humason, Jr. and Ryan C. Fattman for legislation to establish a tax credit for small businesses; (accompanied by bill, Senate, No. 1594) of Patrick M. O'Connor and Donald F. Humason, Jr. for legislation to repeal the sales tax on boats built or rebuilt in the Commonwealth; (accompanied by bill, Senate, No. 1596) of Patrick M. O'Connor, Donald F. Humason, Jr., Ryan C. Fattman and James M. Murphy for legislation to establish a tax credit for families caring for elderly relatives and victims of Alzheimer's and Dementia; (accompanied by bill, Senate, No. 1597) of Patrick M. O'Connor and Ryan C. Fattman for legislation to exclude small businesses from personal property tax; (accompanied by bill, Senate, No. 1598) of Patrick M. O'Connor, Donald F. Humason, Jr., Ryan C. Fattman and Josh S. Cutler for legislation to reduce senior citizen property taxes; (accompanied by bill, Senate, No. 1599) of Patrick M. O'Connor, Donald F. Humason, Jr., Ryan C. Fattman, Josh S. Cutler and others for legislation to establish a tax credit for teachers purchasing supplies; (accompanied by bill, Senate, No. 1600) of Patrick M. O'Connor for legislation to establish a local option to exempt fishermen from property taxes; (accompanied by bill, Senate, No. 1602) of Patrick M. O'Connor, David F. DeCoste, Ryan C. Fattman and Josh S. Cutler for legislation to establish a tax credit for families caring for relatives with aphasia; (accompanied by bill, Senate, No. 1603) of Patrick M. O'Connor for legislation relative to the taxation of natural gas infrastructure; (accompanied by bill, Senate, No. 1605) of Michael J. Rodrigues for legislation relative to the corporate excise tax; (accompanied by bill, Senate, No. 1606) of Michael J. Rodrigues and Jennifer L. Flanagan for legislation to enhance the creative economy through the tax code; (accompanied by bill, Senate, No. 1617) of Michael J. Rodrigues for legislation to clarify the local taxation of clean energy producing property; (accompanied by bill, Senate, No. 1618) of Richard J. Ross, Steven S. Howitt and Bruce E. Tarr for legislation to authorize a city or town to designate a checkoff on its real estate tax bills and to establish an economic aid fund; (accompanied by bill, Senate, No. 1619) of Richard J. Ross, Ryan C. Fattman, Donald F. Humason, Jr., Eric P. Lesser and others for legislation to exempt certain farmers' markets from certain property taxes; (accompanied by bill, Senate, No. 1620) of Richard J. Ross, Steven S. Howitt, Ryan C. Fattman and Bruce E. Tarr for legislation to establish a municipal gas tax exemption; (accompanied by bill, Senate, No. 1621) of Richard J. Ross, Steven S. Howitt, Jason M. Lewis and Ryan C. Fattman for legislation to reduce the property taxes of certain elderly persons; (accompanied by bill, Senate, No. 1622) of Richard J. Ross for legislation to exempt certain long-term care facilities from property taxes; (accompanied by bill, Senate, No. 1623) of Richard J. Ross, Citizens for Limited Taxation and Bruce E. Tarr for legislation to limit proposition 2 1/2 override elections and allowing an override in all communities; (accompanied by bill, Senate, No. 1625) of Richard J. Ross and Bruce E.

Tarr for legislation to establish the Commonwealth Municipal Dog Park Trust Fund; (accompanied by bill, Senate, No. 1626) of Richard J. Ross, Ryan C. Fattman and Donald F. Humason, Jr. for legislation relative to charitable organizations and property taxes; (accompanied by bill, Senate, No. 1627) of Richard J. Ross, Donald F. Humason, Jr., Keiko M. Orrall, Ryan C. Fattman and other members of the General Court for legislation to establish a tax credit for employers of veterans who received an honorable discharge; (accompanied by bill, Senate, No. 1628) of Richard J. Ross, Jason M. Lewis, Ryan C. Fattman, Barbara A. L'Italien and other members of the Senate for legislation relative to student loan debt; (accompanied by bill, Senate, No. 1629) of Michael F. Rush, James M. Murphy and Paul McMurtry for legislation relative to home modifications for seniors; (accompanied by bill, Senate, No. 1630) of Michael F. Rush and Kathleen O'Connor Ives for legislation to create the Preservation of Historic Buildings Trust Fund; (accompanied by bill, Senate, No. 1631) of Michael F. Rush for legislation to grant property tax relief to seniors; (accompanied by bill, Senate, No. 1632) of Michael F. Rush, Leonard Mirra, Paul McMurtry and Richard J. Ross for legislation relative to sales tax relief in the aftermath of an emergency; (accompanied by bill, Senate, No. 1633) of Michael F. Rush and Paul McMurtry for legislation to promote business growth; (accompanied by bill, Senate, No. 1635) of Bruce E. Tarr for legislation to provide for a tax exemption on the sale of recycled materials; (accompanied by bill, Senate, No. 1636) of Bruce E. Tarr for legislation relative to a job creation tax credit; (accompanied by bill, Senate, No. 1637) of Bruce E. Tarr for legislation relative to the creation of an employee training tax credit; (accompanied by bill, Senate, No. 1638) of Bruce E. Tarr and David F. DeCoste for legislation to increase transparency of taxpayers rights; (accompanied by bill, Senate, No. 1640) of Bruce E. Tarr and David F. DeCoste for legislation relative to corporate excise tax reform; (accompanied by bill, Senate, No. 1641) of Bruce E. Tarr for legislation relative to a family and education savings plan; (accompanied by bill, Senate, No. 1642) of Bruce E. Tarr, Timothy R. Whelan, David F. DeCoste and Ryan C. Fattman for legislation to reduce the income tax; (accompanied by bill, Senate, No. 1643) of Bruce E. Tarr for legislation relative to vehicle registration and sales tax; (accompanied by bill, Senate, No. 1645) of Bruce E. Tarr, David F. DeCoste and Ryan C. Fattman for legislation to create a private mortgage insurance tax deduction; (accompanied by bill, Senate, No. 1646) of Bruce E. Tarr and David F. DeCoste for legislation to dedicate a portion of the stabilization fund to cities and towns; (accompanied by bill, Senate, No. 1647) of Bruce E. Tarr, David F. DeCoste and Ryan C. Fattman for legislation to phase out the corporate excise tax on property of net worth; (accompanied by bill, Senate, No. 1648) of Bruce E. Tarr and Ryan C. Fattman for legislation to extend single sales factor apportionment to all corporations; (accompanied by bill, Senate, No. 1649) of Bruce E. Tarr for legislation relative to sales of motor vehicles; (accompanied by bill,

Senate, No. 1650) of Bruce E. Tarr, Timothy R. Whelan, David F. DeCoste and Ryan C. Fattman for legislation to reduce the sales tax to 5 percent; (accompanied by bill, Senate, No. 1651) of Bruce E. Tarr for legislation relative to septic credit eligibility; (accompanied by bill, Senate, No. 1653) of Bruce E. Tarr and Ryan C. Fattman for legislation to promote civic engagement in setting the income tax rate; (accompanied by bill, Senate, No. 1654) of Bruce E. Tarr and Ryan C. Fattman for legislation to require periodic regulatory review at the Department of Revenue; (accompanied by bill, Senate, No. 1656) of Bruce E. Tarr for legislation relative to exempting certain medical supplies from the state sales tax; (accompanied by bill, Senate, No. 1658) of Bruce E. Tarr for legislation to improve tax administration processes in the Commonwealth; (accompanied by bill, Senate, No. 1659) of Bruce E. Tarr and Ryan C. Fattman for legislation to create a super research and development tax credit; (accompanied by bill, Senate, No. 1660) of Bruce E. Tarr for legislation to create an incentive for job creation; (accompanied by bill, Senate, No. 1661) of Bruce E. Tarr, Paul R. Heroux and Ryan C. Fattman for legislation to remove impediments to corporate growth; (accompanied by bill, Senate, No. 1662) of Bruce E. Tarr, Patricia D. Jehlen, Ryan C. Fattman and Paul R. Heroux for legislation to promote economic growth in the Commonwealth; (accompanied by bill, Senate, No. 1663) of Bruce E. Tarr, David F. DeCoste and Ryan C. Fattman for legislation relative property tax liability reduction for volunteer services; (accompanied by bill, Senate, No. 1664) of James E. Timilty for legislation relative to a small business gas tax credit; (accompanied by bill, Senate, No. 1665) of James E. Timilty and Adam G. Hinds for legislation relative to tax credits for the purchase of certain medical supplies; (accompanied by bill, Senate, No. 1666) of James E. Timilty for legislation relative to reducing the tax burden on seniors; (accompanied by bill, Senate, No. 1667) of James E. Timilty for legislation relative to tax deductions for contributions to college savings plans; (accompanied by bill, Senate, No. 1668) of James E. Timilty for legislation relative to preservation of historic agricultural structures; (accompanied by bill, Senate, No. 1670) of James E. Timilty for legislation relative to tax implications of the Volkswagon “Clean Diesel” consent decree; (accompanied by bill, Senate, No. 1671) of James E. Timilty for legislation relative to tax exemptions for school related expenses; (accompanied by bill, Senate, No. 1672) of James E. Timilty for legislation relative to the sales tax; (accompanied by bill, Senate, No. 1673) of James E. Timilty for legislation relative to property tax relief for senior citizens; and (accompanied by bill, Senate, No. 2188) (subject to Joint Rule 12) of Richard J. Ross and Jeffrey N. Roy for legislation relative to the accessibility and affordability of trade school education, reports the accompanying Order (Senate, No. 2497).

For the committee,

Michael D. Brady

SENATE No. 2497

The Commonwealth of Massachusetts

In the One Hundred and Ninetieth General Court
(2017-2018)

1 *Ordered, That* the committee on Revenue be authorized and directed to make an
2 investigation and study of certain current Senate documents numbered 255, 1492, 1494, 1495,
3 1496, 1497, 1499, 1500, 1501, 1505, 1507, 1508, 1510, 1513, 1515, 1516, 1517, 1518, 1519,
4 1522, 1524, 1525, 1526, 1527, 1528, 1529, 1531, 1533, 1534, 1537, 1538, 1539, 1540, 1541,
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8 1605, 1606, 1617, 1618, 1619, 1620, 1621, 1622, 1623, 1625, 1626, 1627, 1628, 1629, 1630,
9 1631, 1632, 1633, 1635, 1636, 1637, 1638, 1640, 1641, 1642, 1643, 1645, 1646, 1647, 1648,
10 1649, 1650, 1651, 1653, 1654, 1656, 1658, 1659, 1660, 1661, 1662, 1663, 1664, 1665, 1666,
11 1667, 1668, 1670, 1671, 1672, 1673 and 2188 relative to revenue matters.