HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Paul K. Frost

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 passage of the accompanying bill:

Resolve providing for an investigation and study for offering tax relief to communities with taxable business.

PETITION OF:

NAME:

Paul K. Frost

DISTRICT/ADDRESS:

7th Worcester

[SIMILAR MATTER FILED IN PREVIOUS SESSION SEE HOUSE, NO. 2913 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

RESOLVE PROVIDING FOR AN INVESTIGATION AND STUDY FOR OFFERING TAX RELIEF TO COMMUNITIES WITH TAXABLE BUSINESS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Resolved, That a special commission is hereby established to investigate and study the benefits and process 2 involved in providing tax relief for communities that host businesses or organizations that are subject to meal or 3 sales taxation under Chapter 62 of the General Laws. Members of said commission shall equally represent both the 4 Department of Revenue and the Committee on taxation in the House and Senate. Said investigation and study shall 5 include, but not be limited to, an analysis of the procedure, benefits, costs, and viability involved in allotting a 6 portion of business sales and meals tax to be distributed back to the host community as a way to assist communities 7 with the costs associated with servicing said businesses and organizations. Said commission shall report to the 8 general court the results of its study, if any, together with drafts of legislation necessary to carry such 9 recommendations into effect, by filing the same with the clerk of the House of Representatives on or before the first 10 of December, two thousand and ten.