

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Denis E. Guyer

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 creating a tax study commission.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Denis E. Guyer	2nd Berkshire

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2934 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

RESOLVE CREATING A TAX STUDY COMMISSION.

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. There shall be established a special commission to consist of four members of the
2 senate, who shall be appointed by the president of the senate, four members of the house of
3 representatives of the house, who shall be appointed by the speaker of the house of representatives,
4 and seven persons to be appointed by the governor, one of whom shall be the secretary of
5 administration and finance or his designee, and one of whom shall be the commissioner of the
6 department of revenue or her designee, for the purpose of making an investigation and study to
7 ascertain the yield of each tax and fee now levied by the state and to investigate any and all taxes that
8 could be levied to provide state revenue and to advise which taxes or fees to keep, eliminate and/or add
9 to provide the needed revenue for the State. All appointments to said commission shall be made within
10 30 days of the effective date hereof. The chairman of said commission shall be selected by the members
11 thereof. Section 2A of chapter 4 of the General Laws shall not apply to said commission. No member of
12 said commission shall be found in violation of section 6, 7 or 23 of chapter 268A of the General Laws for
13 conduct that involves his participation as a member of said commission, if he discloses any financial
14 interest described in said section 6 or 7 or other interest described in said section 23 to the state ethics
15 commission in writing before his participation as a member of said commission. Seven members of the
16 commission shall constitute a quorum and a majority of all members present and voting shall be
17 required for any action voted by said commission including, but not limited to, voting on formal
18 recommendations or proposed legislation.

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20 SECTION 2. Said commission, as part of its review, analysis and study, in making such recommendations
21 regarding the yield of each tax and fee now levied by the state, shall focus on and consider the following
22 issues, proposals and impacts:

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- 24 (1) Determine the effectiveness of the current taxes and fees now levied by the state;
- 25 (2) A review of other tax systems which may benefit the Commonwealth;
- 26 (3) Consideration of the possible benefits, consequences and/or adverse impacts of eliminating or
27 adding certain taxes and fees;
- 28 (4) A review of the possible benefits, consequences and/or adverse impacts of modifying or
29 eliminating any existing tax or fee system;
- 30 (5) Recommendations regarding precisely how the addition, modification or elimination of any tax
31 or fee system should be implemented;
- 32 (6) Recommendations as to legislation needed to accomplish the addition modification or
33 elimination of any tax or fee system;
- 34 (7) Consideration of any other issues, studies, proposals or impacts that, in the judgment of the
35 commission, may be relevant, pertinent or material to the study, analysis and review of said
36 commission.

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38 Said commission shall submit, not later than one year after the effective date hereof, a copy of a final
39 report of its findings resulting from its study, review, analysis and consideration, including legislative
40 recommendations, if any, to the clerks of the house of representatives and the senate, the governor, the
41 president of the senate, the speaker of the house of representatives, the chairs of the house and senate
42 committees on ways and means, the chairs of the joint committee on revenue. Any department,
43 division, commission, public body, authority, board, bureau or agency of the commonwealth shall
44 cooperate with the commission for the purpose of providing information or professional expertise and
45 skill relevant to the mission of the commission.

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47 SECTION 3. This statute shall expire 30 days after the filing of the final report of the commission.

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