

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Angelo M. Scaccia

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:

An Act requiring the review of tax expenditures.

PETITION OF:

NAME:

Angelo M. Scaccia

DISTRICT/ADDRESS:

14th Suffolk

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 3108 OF 2007-2008.]

The Commonwealth of Massachusetts

—————
In the Year Two Thousand and Nine
—————

AN ACT REQUIRING THE REVIEW OF 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.

2 Section six of Chapter fourteen of the Massachusetts General Laws is hereby amended by adding a new
3 subparagraph five as follows:—

4 Section 6(5). Shall file with the clerks of the Senate and the House of Representatives, on or before
5 August 15th of each year, a list of all tax expenditures which shall expire during that fiscal year in
6 accordance with section seven of chapter sixty-two, section thirty-one G of chapter sixty-three, and
7 section six A of chapter sixty-four H of the general laws and any other applicable provision of law. Each
8 annual filing shall include, for each expiring tax expenditure, the distribution of the benefit of the tax
9 expenditure among taxpayers by income and the amount of taxes paid, and in the case of corporations, by
10 industry type, and such other information available to the commissioner which shall aid the legislature to
11 review and consider whether said tax expenditures should be re-enacted, modified or allowed to expire.

12 SECTION 2. The General Laws are hereby amended by adding the following as a new section 7 of
13 chapter 62:—

14 Section 7. The statutory authority for those tax expenditures as defined in section one of chapter 29 which
15 are created by this chapter and were in effect on or before June 30, 1992 shall expire on June 30, 2010.
16 Notwithstanding any other provision of law, any tax expenditure which is effective after June 30, 1992
17 shall expire not later than the last day of the fiscal year following the third anniversary of its effective
18 date.

19 SECTION 3. The General Laws are hereby amended by adding the following as a new section 31G of
20 chapter 63:—

21 Section 31G. The tax expenditures as defined in section one of chapter 29 which are created by this
22 chapter and were in effect on or before June 30, 1992 shall expire on June 30, 2010. Notwithstanding any
23 other provision of the law, any tax expenditure which is effective after June 30, 1992 shall expire not later
24 than the last day of the fiscal year following the third anniversary of its effective date.

25 SECTION 4. The General Laws are hereby amended by adding the following as a new section 6A of
26 chapter 64H:—

27 Section 6A. The tax expenditures as defined in section one of chapter 29 which are created by this chapter
28 and were in effect on or before June 30, 1992 shall expire on June 30, 2010. Notwithstanding any other
29 provision of law, any tax expenditure which is effective after June 30, 1992 shall expire not later than the
30 last day of the fiscal year following the third anniversary of its effective date.

31 SECTION 5. Section eighty-three of chapter sixty-two C is hereby amended by adding at the end thereof
32 the following:—

33 (o) Each taxpayer required to report under this section shall report the number of persons employed by the
34 taxpayer on the first day of the taxable year subject to the report and the number of persons employed by
35 the taxpayer on the last day of the taxable year subject to the report. For all such employees, the taxpayer
36 shall specify the number who are employed in Massachusetts on the first and last days of the taxable year
37 subject to the report.

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