

**SENATE . . . . . No.**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

**Stephen M. Brewer**

*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 to establish a study commission on tax policy and carbon emissions reduction.

PETITION OF:

NAME:

Stephen M. Brewer

DISTRICT/ADDRESS:

Worcester, Hampden, Hampshire and Franklin

# The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

## AN ACT TO ESTABLISH A STUDY COMMISSION ON TAX POLICY AND CARBON EMISSIONS REDUCTION.

*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. Notwithstanding any general or special law or regulation to the contrary, a special  
2 commission, the Carbon Tax Study Commission, hereinafter referred to as the "commission," is  
3 hereby established for the purpose of investigating and studying the reduction of income, sales,  
4 or other taxes or levies and replacing the revenue lost by instituting a tax on carbon emissions.  
5 In addition, the commission will be responsible for developing a plan to remove carbon trading  
6 for landowners and replacing it with their findings relative to the carbon emissions tax.

7 The commission shall develop alternative tax program recommendations, which shall include,  
8 among other things, increases or institution of taxes directly or indirectly on carbon emissions  
9 and decreases in other taxes and levies in such fashion and combinations as can reasonably be  
10 expected to reduce significantly carbon emissions and raise revenue or be revenue neutral for  
11 state and local governments as a whole. For each tax program the commission shall estimate the  
12 overall impact on the Massachusetts economy, make proposals for mitigation of hardship of low  
13 income persons who would pay carbon taxes but not receive offsetting benefits from reduction of  
14 other taxes, and estimate impacts and benefits, to the extent such estimates can reliably be made,  
15 on subsectors of the Massachusetts economy. The commission may, in its discretion,  
16 recommend a specific tax program or programs.

17 The commission may take input and receive professional assistance from persons competent in  
18 the fields of energy demand, taxation, or such other areas of expertise as the commission deems  
19 appropriate. The commission will hold a minimum of four public hearings in diverse locations  
20 within the state and will take testimony from the public. The commission shall generate a report,  
21 including any recommended legislation, and submit the report to the Senate committee on Ways  
22 and Means, House committee on Ways and Means, and the governor within six months of  
23 passage of this act.

24 The Commission shall have 15 members, consisting of: the Senate President or his designee; the  
25 Speaker of the House or his designee; the House and Senate Chairs of the Joint Committee on  
26 Environment, Natural Resources, and Agriculture, or their designees; the House and Senate  
27 Chairs of the Committee on Telecommunications, Utilities, and Energy, or their designees; the  
28 Chair of the Senate committee on Ways and Means, or his designee; the Chair of the House  
29 committee on Ways and Means, or his designee; the Commissioner of Revenue, or his designee;  
30 the Secretary of Economic Development, or his designee; the Secretary of Environmental  
31 Affairs, or his designee; and four persons appointed by the Governor, two chosen from a list of  
32 persons nominated by the Massachusetts Climate Coalition, and two who shall be of substantial  
33 academic or professional qualification with a track record of research and publication in the  
34 fields of energy demand and taxation. The members of the commission shall serve without  
35 compensation.