

HOUSE No. 01686

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 businesses.

PETITION OF:

NAME:

Paul K. Frost

DISTRICT/ADDRESS:

7th Worcester

HOUSE No. 01686

By Mr. Paul K. Frost of Auburn, petition (accompanied by bill, House, No. 01686) of Paul K. Frost for an investigation by a special commission (including members of the General Court) relative to tax relief for communities in which certain taxable businesses are located. Joint Committee on Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE
□ HOUSE
□ , NO. 2752 OF 2009-2010.]

The Commonwealth of Massachusetts

In the Year Two Thousand Eleven

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

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
2 benefits and process involved in providing tax relief for communities that host businesses or
3 organizations that are subject to meal or sales taxation under Chapter 62 of the General Laws.
4 Members of said commission shall equally represent both the Department of Revenue and the
5 Committee on taxation in the House and Senate. Said investigation and study shall include, but
6 not be limited to, an analysis of the procedure, benefits, costs, and viability involved in allotting
7 a portion of business sales and meals tax to be distributed back to the host community as a way
8 to assist communities with the costs associated with servicing said businesses and organizations.

9 Said commission shall report to the general court the results of its study, if any, together with
10 drafts of legislation necessary to carry such recommendations into effect, by filing the same with
11 the clerk of the House of Representatives on or before the first of December, two thousand and
12 ten.