

**HOUSE . . . . . No. 02523**

The Commonwealth of Massachusetts

PRESENTED BY:

***Bradley H. Jones, Jr.***

*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 relative to the Taxpayer's Bill of Rights..

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>
<i>Donald F. Humason, Jr.</i>	<i>4th Hampden</i>
<i>Sheila Harrington</i>	<i>1st Middlesex</i>
<i>Steven L. Levy</i>	<i>4th Middlesex</i>
<i>Marc Lombardo</i>	<i>22nd Middlesex</i>
<i>Randy Hunt</i>	<i>5th Barnstable</i>
<i>F. Jay Barrows</i>	<i>1st Bristol</i>
<i>Shaunna O'Connell</i>	<i>3rd Bristol</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>
<i>George Ross</i>	<i>2nd Bristol</i>
<i>Donald Wong</i>	<i>9th Essex</i>
<i>Daniel K. Webster</i>	<i>6th Plymouth</i>
<i>Todd M. Smola</i>	<i>1st Hampden</i>
<i>Angelo D'Emilia</i>	<i>8th Plymouth</i>
<i>Kevin Kuros</i>	<i>8th Worcester</i>
<i>Ryan Fattman</i>	<i>18th Worcester</i>
<i>Matthew Beaton</i>	<i>11th Worcester</i>

<i>Kimberly Ferguson</i>	<i>1st Worcester</i>
<i>Nicholas Boldyga</i>	<i>3rd Hampden</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>Paul K. Frost</i>	<i>7th Worcester</i>
<i>George N. Peterson, Jr.</i>	<i>9th Worcester</i>
<i>Bradford Hill</i>	<i>4th Essex</i>
<i>Elizabeth Poirier</i>	<i>14th Bristol</i>
<i>Viriato Manuel deMacedo</i>	<i>1st Plymouth</i>

# HOUSE . . . . . No. 02523

By Mr. Jones of North Reading, a petition (accompanied by bill, House, No. 2523) of Frost and others relative to limitations on expenditures and revenues Joint Committee on Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE  
□ HOUSE  
□ , NO. 3609 OF 2009-2010.]

## The Commonwealth of Massachusetts

\_\_\_\_\_  
**In the Year Two Thousand Eleven**  
\_\_\_\_\_

An Act relative to the Taxpayer's Bill of Rights..

*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. The General Laws, as appearing in the 2008 Official Edition, are hereby amended
- 2 by inserting after chapter 29D the following new chapter:-
- 3 CHAPTER 29E. LIMITATION ON THE GROWTH OF STATE EXPENDITURES
- 4 Section 1. It is the intent of this chapter that there be established for each fiscal year a state
- 5 expenditure growth limit calculated on the basis of the level of growth of inflation and
- 6 population in the Commonwealth.
- 7 Section 2. For the purposes of this chapter the following definitions apply:

8 “Inflation” means the percentage change in the United States Bureau of Labor Statistics  
9 Consumer Price Index for Boston-Brockton-Nashua, all items, all urban consumers, not  
10 seasonally adjusted, or its successor index.

11 “State Expenditures” means funds made available by appropriation by the general court for the  
12 ordinary maintenance of the several departments, offices, commissions and institutions of the  
13 commonwealth, as set forth for the fiscal year in the general appropriations act and supplemental  
14 appropriations acts as provided for in chapter 29; provided, such funds are financed by state tax  
15 revenues.

16 “State Population Change” means the percentage change in state population as determined by  
17 annual federal census estimates and such number shall be adjusted every decade to match the  
18 federal census.

19 “State Tax Revenues” means the revenues of the Commonwealth from every tax, surtax, receipt,  
20 penalty and other monetary exaction, and interest in connection therewith, including but not  
21 limited to, taxes and surtaxes on personal income, excises and taxes on retail sales and use,  
22 meals, motor vehicle fuels, businesses and corporations, public utilities, alcoholic beverages,  
23 tobacco, inheritances, estates, deeds, room occupancy and pari-mutuel wagering; but excluding  
24 federal reimbursements, proceeds from bond issues, earnings on investments, tuitions, fees,  
25 service charges and other departmental revenues, and revenues directly attributable to the  
26 additional taxes levied pursuant to section eighty-eight of chapter six hundred and eighty-four of  
27 the Acts of nineteen hundred and seventy-five.

28 Section 3. Beginning on or after January 1, 2012 the growth rate in state expenditures for every  
29 ensuing fiscal year shall equal inflation plus the state population change as so reported 12  
30 months before.

31 Section 4. Following the execution of the provisions of section 3, should state tax revenues  
32 exceed state expenditures, the amount in excess shall be transferred to the temporary holding  
33 fund established by the comptroller. Any balance in the temporary holding fund greater than  
34 zero at the end of the fiscal year shall be refunded to the taxpayers of the Commonwealth, as  
35 prescribed by rules and regulations determined by the commissioner of revenue; provided, the  
36 provisions of section 5C of chapter 29 shall not occur until after the provisions of this section are  
37 executed.

38 Section 5. Following the execution of the provisions of section 3, should state expenditures  
39 exceed state tax revenues, the amount in excess shall be reduced to match state tax revenues.

40 Section 6. The Supreme Judicial Court or Superior Court may, upon the petition of not less than  
41 twenty-four taxable inhabitants of the Commonwealth, enforce the provisions of this chapter. If  
42 successful, said taxable inhabitants shall be entitled to recover reasonable attorneys' fees and  
43 other costs from the Commonwealth incurred in maintaining such suit.

44 Section 7. The provisions of this law are severable, and if any clause, sentence, paragraph, or  
45 section of this chapter or an application thereof shall be adjudged by any court of competent  
46 jurisdiction to be invalid, such judgment shall not affect, impair, or invalidate the remainder  
47 thereof but shall be confined in its operation to the clause, sentence, paragraph, or section  
48 adjudged invalid.

49 SECTION 2. Chapter 62F of the General Laws, as appearing in the 2008 Official Edition, is  
50 hereby repealed.