

HOUSE No. 2571

The Commonwealth of Massachusetts

PRESENTED BY:

Jay R. Kaufman

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 adoption of the accompanying bill:

An Act establishing a special commission on the tax expenditure budget.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: |
|---------------------------|-----------------------------------|
| <i>Jay R. Kaufman</i> | <i>15th Middlesex</i> |
| <i>Angelo M. Scaccia</i> | <i>14th Suffolk</i> |
| <i>Josh S. Cutler</i> | <i>6th Plymouth</i> |
| <i>Jennifer E. Benson</i> | <i>37th Middlesex</i> |
| <i>Ruth B. Balser</i> | <i>12th Middlesex</i> |
| <i>Barbara L'Italien</i> | <i>Second Essex and Middlesex</i> |
| <i>Tom Sannicandro</i> | <i>7th Middlesex</i> |
| <i>Jonathan Hecht</i> | <i>29th Middlesex</i> |
| <i>Sean Garballey</i> | <i>23rd Middlesex</i> |

HOUSE No. 2571

By Mr. Kaufman of Lexington, a petition (accompanied by bill, House, No. 2571) of Jay R. Kaufman and others for an investigation by a special commission (including members of the General Court) on the tax expenditure budget. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act establishing a special commission on the tax expenditure budget.

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, pursuant to section 2A of chapter 4 of the
2 General Laws, a special tax expenditure commission to review and evaluate all tax expenditures
3 as defined in section 1 of chapter 29 of the General Laws. The commission shall define and
4 identify each tax expenditure that is an inherent part of the normative structure of the tax code
5 and shall review and evaluate all other tax expenditures and recommend regular intervals at
6 which each tax expenditure shall expire unless renewed.

7 SECTION 2. (a) The commission shall file a report with the clerks of the house and
8 senate; the chair of the house committee on ways and means; the chair of the senate committee
9 on ways and means; and the house and senate chairs of the joint committee on revenue. Said
10 report shall be filed no later than six months from the date of membership appointment.

11 (b) The report shall include, but not be limited to: a definition of what it means for a tax
12 expenditure to be an inherent and permanent part of the normative structure of the tax code; a list

13 of tax expenditures that qualify as permanent; an analysis of each of the remaining tax
14 expenditures that shall articulate the policy goal of the tax expenditure, its effectiveness and a
15 recommendation for expiration or review at a regular interval. Recommendations for expiration
16 or regular review intervals shall be approved or disapproved by the legislature, but shall not be
17 subject to amendment.

18 SECTION 3. The commission shall consist of the house and senate chairs of the joint
19 committee on revenue or designees, who shall serve as co-chairs; the secretary of administration
20 and finance or a designee; the state auditor or a designee; the state treasurer and receiver general
21 or a designee; the minority leader of the house of representatives or a designee; the minority
22 leader of the senate or a designee; the chair of the house committee on ways and means or a
23 designee; the chair of the senate committee on ways and means or a designee; a representative of
24 the Massachusetts Budget and Policy Center; a representative of the Massachusetts Taxpayers
25 Foundation; and 2 members designated by the governor, both of whom shall have an expertise in
26 economics or tax policy. Members of the commission shall be appointed not later than 90 days
27 from the effective date of this act.