

**HOUSE . . . . . No. 2928**

**The Commonwealth of Massachusetts**

PRESENTED BY:

***Richard M. Haggerty and Natalie M. Blais***

*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 to establish a digital advertising revenue commission.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Richard M. Haggerty</i>	<i>30th Middlesex</i>	<i>2/17/2021</i>
<i>Natalie M. Blais</i>	<i>1st Franklin</i>	<i>2/19/2021</i>
<i>Mindy Domb</i>	<i>3rd Hampshire</i>	<i>2/22/2021</i>
<i>Dylan A. Fernandes</i>	<i>Barnstable, Dukes and Nantucket</i>	<i>2/25/2021</i>
<i>Christopher Hendricks</i>	<i>11th Bristol</i>	<i>2/25/2021</i>
<i>Lindsay N. Sabadosa</i>	<i>1st Hampshire</i>	<i>2/25/2021</i>
<i>Kate Lipper-Garabedian</i>	<i>32nd Middlesex</i>	<i>2/26/2021</i>
<i>Patrick Joseph Kearney</i>	<i>4th Plymouth</i>	<i>2/26/2021</i>
<i>David Henry Argosky LeBoeuf</i>	<i>17th Worcester</i>	<i>2/26/2021</i>
<i>Michelle L. Ciccolo</i>	<i>15th Middlesex</i>	<i>2/26/2021</i>
<i>Andres X. Vargas</i>	<i>3rd Essex</i>	<i>2/26/2021</i>
<i>Nika C. Elugardo</i>	<i>15th Suffolk</i>	<i>2/26/2021</i>
<i>Danillo A. Sena</i>	<i>37th Middlesex</i>	<i>3/8/2021</i>

**HOUSE . . . . . No. 2928**

By Representatives Haggerty of Woburn and Blais of Sunderland, a petition (accompanied by bill, House, No. 2928) of Richard M. Haggerty, Natalie M. Blais and others for legislation to establish a special commission (including members of the General Court) to conduct a comprehensive study relative to generating revenue from digital advertising. Revenue.

**The Commonwealth of Massachusetts**

In the One Hundred and Ninety-Second General Court  
(2021-2022)

An Act to establish a digital advertising revenue commission.

*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 77. There shall be a special commission to conduct a comprehensive study  
2 relative to generating revenue from digital advertising that is displayed inside of Massachusetts  
3 by companies that generate over \$100 million a year in global revenue. The commission shall  
4 examine the experiences and policy efforts of other states relating taxing digital advertising.

5 The commission shall file its final report and its recommendations for legislation with the  
6 clerks of the senate and house of representatives not later than February 15, 2022 and shall  
7 convene its first meeting not later than June 1, 2021. The report shall include, but not be limited  
8 to: (i) the total amount of taxes currently paid by the identified companies; (ii) the changes in  
9 revenue collected by the commonwealth as a result of any proposed tax law revisions; (iii)) tax  
10 rates necessary to fund investment in public infrastructure and programing; (iv)  
11 recommendations for changes in laws to achieve an equitable and adequate system of taxation;  
12 (v) the best practices of other states; (vi) tax rates necessary to ensure economic competitiveness

13 with peer and competitor states; (vii) tax rates that do not discourage robust private sector  
14 investment in capital equipment and the state's work force; (viii) suggested revenue uses to  
15 benefit all residents of the Commonwealth including but limited to the creation of a program to  
16 improve broadband internet to communities that do not have reliable broadband internet access,  
17 the creation of an annual matching grant program to upgrade internet access in k-12 school  
18 districts, the creation of an annual matching grant program to upgrade computer technology and  
19 remote learning capabilities in k-12 school districts, the creation of a program to improve  
20 internet access in public parks, to evaluate the adequacy of the Commonwealth's and its  
21 municipalities cyber security, the creation of a municipal cybersecurity grant program.

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23           The commission shall consist of the house and senate chairs of the joint committee on  
24 revenue or the chairs' designees, who shall serve as co-chairs of the commission; secretary of  
25 administration and finance or the secretary's designee; 2 people who shall be appointed by the  
26 president of the senate, 2 people who shall be appointed by the Speaker of the House; the  
27 minority leader of the house of representatives or a designee; the minority leader of the senate or  
28 a designee; the commissioner of the department of revenue or the commissioner's designee, and  
29 2 members to be appointed by the governor who shall have expertise in economics or tax policy.