

HOUSE No. 4063

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act relative to sunseting tax expenditures.

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. Chapter 7 of the General Laws is hereby amended by inserting after section
2 62 the following section:-

3 Section 63. Expiration of tax expenditures.

4 Notwithstanding any other general or special law to the contrary, any tax expenditure
5 created or renewed after January 1, 2019 shall expire on December 31 of the third complete
6 taxable year after the creation or renewal of the tax expenditure. The commissioner of revenue
7 has authority to issue regulations to implement such expirations.

8 For any tax expenditure that is created or renewed after January 1, 2019 and that does not
9 contain a statement of intent that clearly provides the purpose and objectives of the tax
10 expenditure, the secretary of administration and finance shall promulgate regulations that contain
11 such a statement of intent. Such statements of intent shall include desired outcomes, measurable
12 goals and identified beneficiaries.

13 SECTION 2. Notwithstanding any general or special law to the contrary, the tax
14 expenditures within the following provisions of the general and special laws shall expire on
15 December 31 of the third complete taxable year commencing after the effective date of this act;
16 provided, however, that any such expenditure that has an existing date of expiration prior to the
17 completion of such third taxable year shall expire on such existing date of expiration:

18 (a) section 5 of chapter 40V of the General Laws;

19 (b) subsection (g) of section 6 of chapter 62 of the General Laws;

20 (c) subsection (j) of said section 6 of said chapter 62;

21 (d) subsection (l) of said section 6 of said chapter 62;

22 (e) subsection (m) of said section 6 of said chapter 62;

23 (f) subsection (n) of said section 6 of said chapter 62;

24 (g) subsection (o) of said section 6 of said chapter 62;

25 (h) subsection (p) of said section 6 of said chapter 62;

26 (i) subsection (q) of said section 6 of said chapter 62;

27 (j) subsection (r) of said section 6 of said chapter 62;

28 (k) section 6 1/2 of said chapter 62;

29 (l) section 6I of said chapter 62;

30 (m) section 6J of said chapter 62;

- 31 (n) section 6M of said chapter 62, as added by chapter 238 of the acts of 2012;
- 32 (o) section 6N of said chapter 62;
- 33 (p) section 31A of chapter 63 of the General Laws;
- 34 (q) section 31E of said chapter 63;
- 35 (r) section 31H of said chapter 63;
- 36 (s) section 31L of said chapter 63;
- 37 (t) section 31M of said chapter 63;
- 38 (u) section 38M of said chapter 63;
- 39 (v) section 38N of said chapter 63;
- 40 (w) section 38P of said chapter 63;
- 41 (x) section 38Q of said chapter 63;
- 42 (y) section 38R of said chapter 63;
- 43 (z) section 38U of said chapter 63;
- 44 (aa) section 38W of said chapter 63;
- 45 (bb) section 38X of said chapter 63;
- 46 (cc) section 38Z of said chapter 63;
- 47 (dd) section 38AA of said chapter 63;

- 48 (ee) section 38BB of said chapter 63;
- 49 (ff) section 38CC of said chapter 63;
- 50 (gg) section 38EE of said chapter 63;
- 51 (hh) section 38FF of said chapter 63; and
- 52 (ii) subsection (m) of section 110 of chapter 5 of the acts of 1995.
- 53 The commissioner of revenue has authority to issue regulations to implement this act.