

# HOUSE . . . . . No. 5279

---

---

## The Commonwealth of Massachusetts

---

HOUSE OF REPRESENTATIVES, October 6, 2022.

The committee on Revenue, to whom were referred the petition (accompanied by bill, Senate, No. 1812) of Sonia Chang-Diaz, Jack Patrick Lewis, Mike Connolly, Jason M. Lewis and other members of the General Court for legislation to close corporate tax loopholes and create progressive revenue; the petition (accompanied by bill, Senate, No. 1814) of Sonia Chang-Diaz for legislation relative to corporate board diversity; the petition (accompanied by bill, Senate, No. 1839) of Sal N. DiDomenico, Jack Patrick Lewis, Mike Connolly, James B. Eldridge and other members of the General Court for legislation to restore corporate tax rates; the petition (accompanied by bill, Senate, No. 1874) of Adam Gomez, Erika Uyterhoeven, Joanne M. Comerford, Sean Garballey and other members of the General Court for legislation relative to payments in lieu of taxation by organizations exempt from the property tax; the petition (accompanied by bill, Senate, No. 1905) of Eric P. Lesser and Rebecca L. Rausch for legislation to extend the historic rehabilitation tax credit program; the petition (accompanied by bill, Senate, No. 1924) of Mark C. Montigny for legislation to close a corporate tax haven loophole; the petition (accompanied by bill, Senate, No. 1938) of Susan L. Moran and Michael O. Moore for legislation to increase accountability in the sale of personal data; the petition (accompanied by bill, Senate, No. 1972) of Rebecca L. Rausch and Kay Khan for legislation relative to mental health promotion through realistic advertising images; the petition (accompanied by bill, Senate, No. 1997) of Bruce E. Tarr for legislation to create a tax deduction for remote learning; the petition (accompanied by bill, House, No. 2826) of Christine P. Barber and others relative to further regulating the inclusion of federal gross income in the calculation of the taxation of corporations and to create progressive revenue; the petition (accompanied by bill, House, No. 2853) of Mike Connolly, Erika Uyterhoeven and Michelle M. DuBois relative to establishing a tiered corporate minimum tax; the petition (accompanied by bill, House, No. 2854) of Mike Connolly and others relative to the imposition of a fee on the purchase price upon the transfer of real property

interest to alien purchasers in certain real property transactions; the petition (accompanied by bill, House, No. 2860) of Josh S. Cutler and others relative to tax havens and complete reporting by certain combined groups; the petition (accompanied by bill, House, No. 2892) of Nika C. Elugardo and others for legislation to establish a separate fund to be known as the Massachusetts power sharing trust fund; the petition (accompanied by bill, House, No. 2894) of Dylan A. Fernandes and others relative to taxation of digital advertising services; the 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; the petition (accompanied by bill, House, No. 2943) of Steven S. Howitt and others relative to providing volunteer firefighters and emergency medical technicians with a local option real estate tax exemption; the petition (accompanied by bill, House, No. 2969) of Mary S. Keefe and others relative to corporate tax rates; the petition (accompanied by bill, House, No. 2972) of Kay Khan, Jon Santiago and others for legislation to impose an excise tax on distributors of certain drinks with added sugar and promoting healthy alternatives to such drinks; the petition (accompanied by bill, House, No. 2973) of Kay Khan and others for legislation to increase the excise tax on alcoholic beverages; the petition (accompanied by bill, House, No. 2974) of Kay Khan and others for legislation to provide for credit against taxes for the costs of certain advertising campaigns that feature digitally unaltered images of human models; the petition (accompanied by bill, House, No. 2976) of John J. Lawn, Jr., relative to the sales tax for certain purchases by rental companies; the petition (accompanied by bill, House, No. 2998) of Paul W. Mark, Erika Uyterhoeven and Maria Duaine Robinson relative to the taxation of employee-owned businesses and cooperatives; the petition (accompanied by bill, House, No. 3080) of Erika Uyterhoeven and others relative to payments in lieu of taxation by organizations exempt from the property tax; the joint petition (accompanied by bill, House, No. 3081) of Erika Uyterhoeven and Adam G. Hinds for legislation to establish a tax on local revenues from digital advertising; the petition (accompanied by bill, House, No. 4042) of Russell E. Holmes relative to establishing a tax for online advertising; the petition (accompanied by bill, House, No. 4074) of Mike Connolly and others relative to implementing certain options for raising new revenue; the petition (accompanied by bill, House, No. 4173) of Michelle L. Ciccolo and others relative to providing for a transportation excise tax to be paid by certain employers; and the petition (accompanied

by bill, House, No. 4179) of David M. Rogers and Elizabeth A. Malia relative to establishing a tax for online advertising, reports recommending that the accompanying order (House, No. 5279) ought to be adopted [Senator Fattman dissents].

For the committee,

MARK J. CUSACK.

# HOUSE . . . . . No. 5279

---

## The Commonwealth of Massachusetts



*House of Representatives, October 6, 2022.*

1           *Ordered,* That the committee on Revenue be authorized to sit during a recess of the  
2 General Court to make an investigation and study of Senate documents numbered 1812, 1814,  
3 1839, 1874, 1905, 1924, 1938, 1972 and 1997 and House documents numbered 2826, 2853,  
4 2854, 2860, 2892, 2894, 2928, 2943, 2969, 2972, 2973, 2974, 2976, 2998, 3080, 3081, 4042,  
5 4074, 4173 and 4179, relative to taxation, advertising, and other related matters.

6           Said committee shall report to the General Court the results of its investigation and study  
7 and its recommendations, if any, together with drafts of legislation necessary to carry such  
8 recommendations into effect, by filing the same with the Clerk of the House of Representatives  
9 on or before December 31, 2022.