SENATE No. 1881

The Commonwealth of Massachusetts

PRESENTED BY:

Adam G. Hinds

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 promoting accountability in tax expenditures.

PETITION OF:

Name:	DISTRICT/ADDRESS:	
Adam G. Hinds	Berkshire, Hampshire, Franklin and	
	Hampden	
James B. Eldridge	Middlesex and Worcester	3/8/2021

SENATE No. 1881

By Mr. Hinds, a petition (accompanied by bill, Senate, No. 1881) of Adam G. Hinds and James B. Eldridge for legislation to promote accountability in tax expenditures. Revenue.

The Commonwealth of Alassachusetts

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

An Act promoting accountability in 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:

- SECTION 1. Section 14 of Chapter 14 of the General Laws is hereby amended by adding
- 2 at the end thereof the following:-
- 3 (g) All expenditures listed in a report filed pursuant to subsection (e) shall expire one
- 4 year following the filing date of said report unless:-
- 5 (i) The expenditure is extended by the General Court; and
- 6 (ii) The General Court institutes a cap on said expenditure consistent with the nature of 7 the expenditure.
- 8 SECTION 2. Notwithstanding any general or special law to the contrary, the department
- 9 of revenue shall establish uniform guidelines for approving tax expenditures to promote best
- practices are followed. All agencies, boards, and commissions shall adhere to the guidelines
- when approving a tax expenditure.