Appendix 3. Massachusetts Tax Expenditure Budget Master Database


The database includes the following:

- **Master Summary** (tax expenditure data for each expenditure category, ranging from estimates, potential beneficiaries, statutory references, etc.)
- **Federal Tax Expenditure Budget Categories**
- **Refundable and Transferable Tax Credits** (list of refundable and transferable tax credits that are subject to reporting requirements)
- **Service Detail** (list of FY13 sales tax expenditures for services)