

HOUSE No. 2913

By Mr. Frost of Auburn, petition of Paul K. Frost for an investigation by a special commission (including members of the General Court) relative to tax relief for communities in which certain taxable businesses are located. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

RESOLVE PROVIDING FOR AN INVESTIGATION AND STUDY FOR OFFERING TAX RELIEF TO COMMUNITIES WITH TAXABLE BUSINESS.

1 *Resolved*, That a special commission is hereby established to
2 investigate and study the benefits and process involved in pro-
3 viding tax relief for communities that host businesses or organiza-
4 tions that are subject to meal or sales taxation under Chapter 62 of
5 the General Laws. Members of said commission shall equally rep-
6 resent both the Department of Revenue and the Committee on tax-
7 ation in the House and Senate. Said investigation and study shall
8 include, but not be limited to, an analysis of the procedure, bene-
9 fits, costs, and viability involved in allotting a portion of business
10 sales and meals tax to be distributed back to the host community
11 as a way to assist communities with the costs associated with ser-
12 vicing said businesses and organizations. Said commission shall
13 report to the general court the results of its study, if any, together
14 with drafts of legislation necessary to carry such recommenda-
15 tions into effect, by filing the same with the clerk of the House of
16 Representatives on or before the first of December, two thousand
17 and eight.