

# HOUSE . . . . . No. 2946

---

---

By Representative Hall of Westford and Senator Resor, joint petition of Geoffrey D. Hall and Pamela P. Resor for an investigation by a special commission (including members of the General Court) relative to permitting municipalities to establish and collect a local income tax. Revenue.

---

---

## The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

---

RESOLVE PROVIDING FOR AN INVESTIGATION AND STUDY BY A SPECIAL COMMISSION RELATIVE TO PERMITTING MUNICIPALITIES TO ESTABLISH AND COLLECT A LOCAL INCOME TAX RATHER THAN THE PRESENT LOCAL REAL ESTATE TAX AS THE LOCAL FUNDING SOURCE OF THE MUNICIPAL BUDGET.

1     *Resolved*, That a special commission to consist of six members of  
2 the senate to be appointed by the president of the senate, one of  
3 whom shall be a member of the senate committee on ways and  
4 means and one of whom shall be a member of the taxation com-  
5 mittee, eight members of the house appointed by the speaker of the  
6 house of representatives, one of whom shall be a member of the  
7 house ways and means committee and one of whom shall be a  
8 member of the taxation committee, the secretary of administration  
9 and finance or his designee, the commissioner of taxation or his  
10 designee, and five persons appointed by the governor, one of whom  
11 shall be an officer of the Massachusetts Municipal Association, one  
12 of whom shall be a selectman of a town, one of whom shall be a  
13 mayor of a city, one of whom shall be a tax collector in a town, and  
14 one of whom shall be a tax collector in a city, is hereby established  
15 for the purpose of making an investigation and study relative to per-  
16 mitting municipalities to establish and collect a local income tax  
17 rather than the present local real estate tax as the local funding  
18 source of the municipality's budget.

19     Said commission shall investigation and study the costs and bene-  
20 fits of permitting a municipality to establish and collect an income

21 tax on income of the residents of said municipality as a replacement  
22 of the present real estate tax assessment and collection as the local  
23 funding source for the municipal budget. The commission may  
24 travel within the Commonwealth and may conduct public hearings.

25 Said commission shall report to the general court the results of its  
26 investigation and study and its recommendations, if any, together  
27 with drafts of legislation necessary to carry its recommendations into  
28 effect by filing the same with the clerk of the House of Representa-  
29 tives on or before December thirty-first, two thousand and two. The  
30 clerk of the house of representative shall forward the same to the  
31 joint committee on taxation and the house and senate committees on  
32 ways and means.