

HOUSE No. 3108

By Mr. Scaccia of Boston, petition of Angelo M. Scaccia for legislation to require the Department of Revenue to file certain tax information with the General Court. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

AN ACT REQUIRING THE REVIEW OF 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:

1 SECTION 1. Section six of Chapter fourteen of the Massachu-
2 setts General Laws is hereby amended by adding a new subpara-
3 graph five as follows:—

4 Section 6(5). Shall file with the clerks of the Senate and the
5 House of Representatives, on or before August 15th of each year, a
6 list of all tax expenditures which shall expire during that fiscal year
7 in accordance with section seven of chapter sixty-two, section thirty-
8 one G of chapter sixty-three, and section six A of chapter sixty-four
9 H of the General Laws and any other applicable provision of law.
10 Each annual filing shall include, for each expiring tax expenditure,
11 the distribution of the benefit of the tax expenditure among tax-
12 payers by income and the amount of taxes paid, and in the case of
13 corporations, by industry type, and such other information available
14 to the commissioner which shall aid the legislature to review and
15 consider whether said tax expenditures should be re-enacted, modi-
16 fied or allowed to expire.

1 SECTION 2. The General Laws are hereby amended by adding
2 the following as a new Section 7 of Chapter 62:—

3 Section 7. The statutory authority for those tax expenditures as
4 defined in section one of Chapter 29 which are created by this
5 chapter and were in effect on or before June 30, 1992 shall expire on
6 June 30, 2006. Notwithstanding any other provision of law, any tax
7 expenditure which is effective after June 30, 1992 shall expire not

8 later than the last day of the fiscal year following the third anniver-
9 sary of its effective date.

1 SECTION 3. The General Laws are hereby amended by adding
2 the following as a new section 31G of chapter 63:—

3 Section 31G. The tax expenditures as defined in section one of
4 chapter 29 which are created by this chapter and were in effect on or
5 before June 30, 1992 shall expire on June 30, 2006. Notwithstanding
6 any other provision of the law, any tax expenditure which is effec-
7 tive after June 30, 1992 shall expire not later than the last day of the
8 fiscal year following the third anniversary of its effective date.

1 SECTION 4. The General Laws are hereby amended by adding
2 the following as a new section 6A of chapter 64H:—

3 Section 6A. The tax expenditures as defined in section one of
4 chapter 29 which are created by this chapter and were in effect on or
5 before June 30, 1992 shall expire on June 30, 2006. Notwithstanding
6 any other provision of law, any tax expenditure which is effective
7 after June 30, 1992 shall expire not later than the last day of the
8 fiscal year following the third anniversary of its effective date.

1 SECTION 5. Section eighty-three of chapter sixty-two C is
2 hereby amended by adding at the end thereof the following:—

3 (o) Each taxpayer required to report under this section shall report
4 the number of persons employed by the taxpayer on the first day of
5 the taxable year subject to the report and the number of persons
6 employed by the taxpayer on the last day of the taxable year subject
7 to the report. For all such employees, the taxpayer shall specify the
8 number who are employed in Massachusetts on the first and last
9 days of the taxable year subject to the report.