

# HOUSE . . . . . No. 3109

By Mr. Scaccia of Boston, petition of Angelo M. Scaccia for legislation to provide for a review of sales tax expenditures by the General Court. Revenue.

## The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

AN ACT REQUIRING REVIEW OF SALES 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. The General Laws are hereby amended by adding a  
2 new subparagraph five to section six of Chapter fourteen as  
3 follows:—

4 Section 6(5). Shall file with the joint Committee on Taxation on  
5 or before August 15th of 2006 and each August 15th thereafter, a list  
6 of all tax expenditures which shall expire during that fiscal year in  
7 accordance with section six A of Chapter sixty-four H of the General  
8 Laws. Each annual filing shall include, for each expiring tax expen-  
9 diture, as estimate of the revenue lost and the number of taxpayers  
10 benefiting from the tax expenditure, an evaluation of the benefit of  
11 the tax expenditure to the general public and to the economy of the  
12 state, and such other information available to the commissioner  
13 which shall aid the legislature to review and consider whether said  
14 tax expenditures should be re-enacted, modified, or allowed to  
15 expire.

1 SECTION 2. 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 twenty-nine of the General Laws which are created by this  
5 chapter and which came into effect subsequent to January one, nine-  
6 teen hundred and seventy and before January one, nineteen hundred  
7 and ninety-four, shall expire on January one, two thousand and six.  
8 Notwithstanding any other provision of law, any tax expenditure

9 created by this chapter which becomes effective after January one,  
10 nineteen hundred and ninety-five shall expire not later than the last  
11 day of the fiscal year following the third anniversary of its effective  
12 date.