

SENATE NO. 249

Resolve TO ESTABLISH A STUDY COMMISSION ON TAX POLICY AND CARBON EMISSIONS REDUCTION

1 *Resolved*, That Notwithstanding any general or special law or regulation to the contrary, a special
2 commission, the Carbon Tax Study Commission, hereinafter referred to as the "commission," is
3 hereby established for the purpose of investigating and studying the reduction of income, sales, or
4 other taxes or levies and replacing the revenue lost by instituting a tax on carbon emissions.

5 The commission shall develop alternative tax program recommendations, which shall include, among
6 other things, increases or institution of taxes directly or indirectly on carbon emissions and decreases
7 in other taxes and levies in such fashion and combinations as can reasonably be expected to reduce
8 significantly carbon emissions and raise revenue or be revenue neutral for state and local governments
9 as a whole. For each tax program the commission shall estimate the overall impact on the
10 Massachusetts economy, make proposals for mitigation of hardship of low income persons who would
11 pay carbon taxes but not receive offsetting benefits from reduction of other taxes, and estimate impacts
12 and benefits, to the extent such estimates can reliably be made, on subsectors of the Massachusetts
13 economy. The commission may, in its discretion, recommend a specific tax program or programs.

14 The commission may take input and receive professional assistance from persons competent in the
15 fields of energy demand, taxation, or such other areas of expertise as the commission deems
16 appropriate. The commission will hold a minimum of four public hearings in diverse locations within
17 the state and will take testimony from the public. The commission shall generate a report, including
18 any recommended legislation, and submit the report to the Senate committee on Ways and Means,
19 House committee on Ways and Means, and the governor within six months of passage of this act.

20 The Commission shall have 15 members, consisting of: the Senate President or his designee; the
21 Speaker of the House or his designee; the House and Senate Chairs of the Joint Committee on
22 Environment, Natural Resources, and Agriculture, or their designees; the House and Senate Chairs of
23 the Committee on Telecommunications, Utilities, and Energy, or their designees; the Chair of the
24 Senate committee on Ways and Means, or his designee; the Chair of the House committee on Ways
25 and Means, or his designee; the Commissioner of Revenue, or his designee; the Secretary of
26 Economic Development, or his designee; the Secretary of Environmental Affairs, or his designee; and
27 four persons appointed by the Governor, two chosen from a list of persons nominated by the
28 Massachusetts Climate Coalition, and two who shall be of substantial academic or professional
29 qualification with a track record of research and publication in the fields of energy demand and
30 taxation. The members of the commission shall serve without compensation.