



GEOFFREY E. SNYDER  
COMMISSIONER

*The Commonwealth of Massachusetts*  
*Department of Revenue*  
*Office of the Commissioner*  
*PO Box 7091*  
*Boston, MA 02204-7091*

April 30, 2024

Mr. Steven T. James, Clerk  
Office of the Clerk of the House  
State House, Room 145  
Boston, MA 02133

Mr. Michael D. Hurley, Clerk  
Office of the Clerk of the Senate  
State House, Room 335  
Boston, MA 02133

The Honorable Aaron Michlewitz, Chairperson  
House Committee on Ways and Means  
State House, Room 243  
Boston, MA 02133

The Honorable Michael Rodrigues, Chairperson  
Senate Committee on Ways and Means  
State House, Room 212  
Boston, MA 02133

The Honorable Mark J. Cusack, Chairperson  
Joint Committee on Revenue  
State House, Room 34  
Boston, MA 02133

The Honorable Susan L. Moran, Chairperson  
Joint Committee on Revenue  
State House, Room 312-D  
Boston, MA 02133

Dear Clerks James and Hurley and Chairpersons Michlewitz, Rodrigues, Cusack and Moran,

Attached please find the 2024 report of the Tax Expenditure Review Commission (the "Commission"). It is the statutory responsibility of the Commission to review the various tax expenditures adopted by the Commonwealth on a five-year cycle and to report biennially to the Legislature on the goals and effectiveness of the expenditures reviewed as established in Chapter 207 of the Acts of 2018. The Commission voted to submit annual reports so as to communicate its work to the Legislature more promptly.

If you require further information or have any questions, please contact Cole Doherty-Crestin, Tax Expenditure Review Commission Project Manager, Department of Revenue [dohertycc@dor.state.ma.us](mailto:dohertycc@dor.state.ma.us).

Sincerely,

A handwritten signature in dark ink, appearing to read "G. Snyder", with a stylized flourish at the end.

Geoffrey E. Snyder  
Commissioner

cc: Matthew Gorzkowicz, Secretary, Executive Office for Administration and Finance