
By Mr. Atkins, a petition (accompanied by bill, Senate, No. 1396) of Chester G. Atkins for legislation relative to the reporting of state revenues. Ways and Means (Senate).

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-two.

AN ACT RELATIVE TO REPORTING OF STATE REVENUES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 On or before October fifteenth, January fifteenth, and April
2 fifteenth, of each fiscal year, the governor shall file with the
3 clerks of the house of representatives and the senate a report
4 detailing the amount of tax revenues and departmental rev-
5 enues by source, relative to the amount estimated in the ini-
6 tial budget submitted by the governor for the fiscal year, and
7 received by the commonwealth for the preceding calendar
8 quarter and the fiscal year to date. Tax revenue detailed shall
9 include the net taxes collected pursuant to chapters sixty-two,
10 sixty-two B, sixty-three, sixty-three B, sixty-four, sixty-four
11 A, sixty-four C, sixty-four D, sixty-four E, sixty-four F, sixty-
12 four G, sixty-four H, sixty-four I, sixty-five, sixty-five A, sixty-
13 five B, sixty-five C, one hundred and twenty eight A, and one
14 hundred and thirty-eight of the General Laws. Departmental
15 revenues shall include all budgetary revenues classified as
16 fees, fines, penalties, gifts, contributions, interest income, reim-
17 bursements for services, license and permit charges, rents,
18 sales and special assessments. Payments from the federal gov-
19 ernment shall not be considered departmental revenues.

20 The report shall record the amount of revenue received on
21 a fund basis. The general fund, the local aid fund, and the
22 highway fund shall be listed separately. All other budgetary
23 funds of the commonwealth may be combined for reporting
24 purposes.

25 If the report due on October fifteenth, contains total rev-
26 enues of less than eighteen percent of the amount estimated

27 in the initial budget submitted by the governor for the total
28 of the general fund, the local aid fund, and the highway fund,
29 the governor shall file within ten calendar days with the clerks
30 of the house of representatives and the senate a message rec-
31 ommending reductions in expenditures or revisions in the
32 state tax laws in order to increase the amount of tax revenue
33 for the fiscal year.

34 The reduction in expenditures or revisions of tax laws rec-
35 ommended in the message shall compensate for the differ-
36 ence on an annualized basis between actual revenues reported
37 for the general fund, the local aid fund, and the highway fund,
38 and the amount that would have been raised by the required
39 percentage for the fiscal year to date. If no tax program is
40 enacted within thirty days following the submission of a mes-
41 sage recommending tax revisions, the governor shall file with
42 the clerks of the house of representatives and the senate a
43 message recommending reductions in the operating budget for
44 the fiscal year.

45 If the general court is not in session at the time the gover-
46 nor files his report on revenue collection and the amount of
47 net tax collections and departmental revenue is less than the
48 amount required for the fiscal year to date, the governor shall
49 submit to the house and senate committees on ways and
50 means, and the comptroller, reductions in state spending plans
51 equal to the difference on an annualized basis between actual
52 revenues reported for the general fund, the local aid fund, and
53 the highway fund.

54 The comptroller shall not certify any warrant drawn on an
55 appropriation for the fiscal year, if the governor fails to sub-
56 mit reductions in the state's spending plans, if required, on or
57 before November fifteenth.

58 The comptroller shall resume certifying warrants on appro-
59 priations once the required reductions in state spending plans
60 have been submitted to the house and senate committees on
61 ways and means and the comptroller.

62 If the report due on January fifteenth, contains total rev-
63 enues of less than forty-five percent of the amount estimated
64 in the initial budget submitted by the governor for the total
65 of the general fund, the local aid fund, and the highway fund,

66 the governor shall file within ten calendar days with the
67 clerks of the house of representatives and the senate, a mes-
68 sage recommending reductions in expenditures or revisions in
69 the state tax laws in order to increase the amount of tax rev-
70 enue in the fiscal year.

71 The reductions in expenditures or revisions of tax laws rec-
72 ommended in the message shall compensate for the difference
73 on an annualized basis between actual revenues reported and
74 the amount that would have been raised by the required per-
75 centage for the fiscal year to date. If no tax program is en-
76 acted within thirty days following the submission of a mes-
77 sage recommending tax revisions, the governor shall file with
78 the clerks of the house of representatives and the senate a
79 message recommending reductions in the operating budget
80 for the fiscal year.

81 If the governor is required to submit a message for a tax
82 revision or a budget recommendation, and no legislation has
83 been enacted pursuant to either message on or before March
84 first, the governor shall submit to the house and senate com-
85 mittees on ways and means, and the comptroller, reductions in
86 state spending plans equal to the difference on an annualized
87 basis between actual revenues reported for the general fund,
88 the local aid fund, and the highway fund, and the amount that
89 would have been raised by the required percentage for the
90 fiscal year to date.

91 The comptroller shall not certify any warrant drawn on an
92 appropriation for the fiscal year if the governor fails to sub-
93 mit reductions in the state's spending plans, if required, on or
94 before March first. The comptroller shall resume certifying
95 warrants on appropriations once the required reductions in the
96 state spending plans have been submitted to the house and
97 senate committees on ways and means and the comptroller.

98 If the report due on April fifteenth, contains total revenues
99 of less than seventy percent of the amount estimated in the
100 initial budget submitted by the governor for the total of the
101 general fund, the local aid fund, and the highway fund, the
102 governor shall file within ten calendar days with the clerks
103 of the house of representatives and the senate a message rec-
104 ommending reductions in expenditures or revisions in the

105 state tax laws in order to increase the amount of tax revenue
106 in the fiscal year.

107 The reductions in expenditures or revisions of tax laws rec-
108 ommended in the message shall compensate for the difference
109 on an annualized basis between actual revenues reported and
110 the amount that would have been raised by the required per-
111 centage for the fiscal year to date. If no tax program is en-
112 acted within thirty days following the submission of a mes-
113 sage recommending tax revisions, the governor shall file with
114 the clerks of the house of representatives and the senate a
115 message recommending reductions in the operating budget for
116 the fiscal year.

117 If the governor is required to submit a message for a tax
118 revision or a budget recommendation and no legislation has
119 been enacted pursuant to either message on or before June
120 first, the governor shall submit to the house and senate com-
121 mittees on ways and means, and the comptroller reductions in
122 state spending plans equal to the difference on an annualized
123 basis between actual revenue reported for the general fund,
124 the local aid fund, and the highway fund, and the amount that
125 would have been raised by the required percentage for the
126 fiscal year to date.

127 The comptroller shall not certify any warrant drawn on an
128 appropriations for the fiscal year, if the governor fails to sub-
129 mit reductions in the state's spending plans, if required, on or
130 before June first. The comptroller shall resume certifying
131 warrants on appropriations once the required reductions in
132 state spending plans have been submitted to the house and
133 senate committees on ways and means and the comptroller.