

*The Commonwealth of Massachusetts*

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HOUSE OF REPRESENTATIVES, April 26, 1972.

The committee on Taxation, to whom were referred the petition (accompanied by resolve, Senate, No. 175) of George G. Mendonca that provision be made for an investigation and study by a special commission (including members of the General Court) relative to the feasibility of a tax on interest on all types of loans; the petition (accompanied by bill, Senate, No. 955) of Robert L. Cawley and James A. O'Brien for legislation to impose an excise on sales at retail of certain cleaning products; the petition (accompanied by bill, Senate, No. 961) of Lois G. Pines, National Organization for Women, and Robert L. Cawley for legislation to provide a deduction for household and dependent care expenses for gainful employment under the income tax law; the petition (accompanied by bill, Senate, No. 1010) of Arthur H. Tobin for legislation to exempt from the income tax all monies received for a military service connected disability; the petition (accompanied by bill, House, No. 453) of Louis J. Morini for legislation to provide for the exemption under the sales and use tax of four wheel tractors used exclusively in agricultural production; the petition (accompanied by bill, House, No. 454) of Louis J. Morini that certain farm tractors be exempt from the trade-inprovision of the sales tax; the petition (accompanied by bill, House, No. 1243) of Dellamaria Coyle that monies received from the federal government for military service-connected disability be exempt from the income tax; the petition (accompanied by bill, House, No. 1245) of M. Joseph Manning for legislation to provide deductions in the computation of personal income taxes for certain expenses; the petition (accompanied by bill, House, No. 1443) of Raymond J. Murgia and Nils L. Nordberg that certain restaurant equipment be exempt from the sales tax; the petition (accompanied by bill, House, No. 2011) of Francis J. Bevilacqua for legislation to provide for income tax exemptions for local real estate or personal property taxes; the petition (accompanied by bill, House, No. 2024) of David S. Liederman, John W. Olver and John A. Businger that gainfully employed parents be allowed an income tax exemption for child care services; the petition

(accompanied by bill, House, No. 2029) of the Retired Armed Forces Association and Felix R. Perrault that provision be made for a personal income tax exemption of two thousand dollars for all persons retired or separated from the armed forces receiving a pension, annuity or retirement allowance; the petition (accompanied by bill, House, No. 2404) of Michael J. Daly that pension, annuity or retirement allowances paid to a person as a result of his retirement from the armed services of the United States shall be exempt from taxation; the petition (accompanied by bill, House, No. 3077) of John R. Buckley and David S. Liederman that the committee on Taxation of the General Court be directed to expend certain funds for the purpose of providing certain information to the voters of the Commonwealth relative to the graduated income tax; the petition (accompanied by bill, House, No. 3641) of Angelo Picucci that pension, annuity or retirement allowances paid to persons retired from the armed forces be exempt from taxation; the petition (accompanied by bill, House, No. 3642) of Robert C. Buell and Joseph J. Semensi relative to increasing the exemption of certain interest and dividends from taxation; the petition (accompanied by bill, House, No. 3845) of Gerald F. O'Leary that provision be made for graduated exemptions under the income tax law; and the petition (accompanied by bill, House, No. 4617) of Thomas H. D. Mahoney relative to tax deductions for certain household and dependent care expenses, report recommending that the accompanying resolve (House, No. 5596) ought to pass.

For the committee,

JAMES A. O'BRIEN, JR.



**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Seventy-Two.

RESOLVE INCREASING THE SCOPE OF THE SPECIAL COMMISSION ESTABLISHED TO MAKE AN INVESTIGATION AND STUDY RELATIVE TO DEVELOPING A MASTER PLAN AND PROGRAM FOR TAXATION WITHIN THE COMMONWEALTH.

1 *Resolved*, That the special commission, established by chapter  
2 one hundred and sixty-two of the resolves of nineteen hundred  
3 and sixty-seven, and most recently revived and continued under  
4 the provisions of chapter one of the resolves of nineteen hundred  
5 and seventy-two, shall, in the course of its investigation and  
6 study, consider the subject matter of the investigation and study  
7 proposed by current senate document number 175, relative to  
8 the feasibility of a tax on interest on all types of loans; of current  
9 senate documents numbered 955, imposing an excise on sales at  
10 retail of certain cleaning products; 961, to provide a deduction  
11 for household and dependent care expenses for gainful employ-  
12 ment; 1010, exemption from the income tax all monies received  
13 for a military service connected disability; of current house  
14 documents numbered 453, providing for the exemption of four  
15 wheel tractors used exclusively in agricultural production; 454,  
16 removing farm tractors from the trade-in provisions of the sales  
17 and use tax; 1243, exemption from the income tax all monies  
18 received for a military services connected disability; 1245,  
19 providing a deduction in the computation of personal income tax  
20 of expenses for production of income; 1443, exempting sales of  
21 certain restaurant equipment from the sales tax; 2011, providing  
22 an income tax exemption for local real estate or personal  
23 property taxes; of current house documents numbered 2024, to  
24 provide an income tax exemption for child care services  
25 necessary to allow a parent to be gainfully employed; 2029,  
26 providing personal exemption of two thousand dollars for all  
27 persons retired or separated from the armed services of the  
28 United States receiving a pension, retainer, annuity or retirement  
29 allowance; 2404, providing that the pension, annuity or retire-  
30 ment allowance paid to a person as a result of his retirement

31 from the armed services of the United States shall be exempt  
32 from taxation; 3077, providing an informational service to the  
33 voters of the commonwealth; 3641, providing that the pension,  
34 annuity or retirement allowance paid to a person as a result of his  
35 retirement from the armed services of the United States shall be  
36 exempt from taxation; 3642, increasing the exemption of certain  
37 interest and dividends from taxation; 3845, to provide graduated  
38 exemptions from taxation on incomes; and 4617, providing tax  
39 deductions for certain household and dependent care expenses.