

By Mr. Guyer of Dalton (by request), petition of Albert Hartheimer for an investigation by a special commission (including members of the General Court) to ascertain the yield of taxes and fees and methods improving the tax and fee structure of the Commonwealth. Revenue.

**The Commonwealth of Massachusetts**

In the Year Two Thousand and Seven.

RESOLVE CREATING A TAX STUDY COMMISSION.

1     *Resolved*, That, there shall be established a special commission to  
2 consist of four members of the senate, who shall be appointed by the  
3 president of the senate, four members of the house of representa-  
4 tives, who shall be appointed by the speaker of the house of repre-  
5 sentatives, and seven persons to be appointed by the governor, one  
6 of whom shall be the secretary of administration and finance or his  
7 designee, and one of whom shall be the commissioner of the depart-  
8 ment of revenue or her designee, for the purpose of making an inves-  
9 tigation and study to ascertain the yield of each tax and fee now  
10 levied by the state and to investigate any and all taxes that could be  
11 levied to provide state revenue and to advise which taxes or fees to  
12 keep, eliminate and/or add to provide the needed revenue for the  
13 State. All appointments to said commission shall be made within 30  
14 days of the effective date hereof. The chairman of said commission  
15 shall be selected by the members thereof. Section 2A of Chapter 4 of  
16 the General Laws shall not apply to said commission. No member of  
17 said commission shall be found in violation of Section 6, 7 or 23 of  
18 Chapter 268A of the General Laws for conduct that involves his par-  
19 ticipation as a member of said commission, if he discloses any finan-  
20 cial interest described in said Section 6 or 7 or other interest  
21 described in said section 23 to the state ethics commission in writing  
22 before his participation as a member of said commission. Seven  
23 members of the commission shall constitute a quorum and a

24 majority of all members present and voting shall be required for any  
25 action voted by said commission including, but not limited to, voting  
26 on formal recommendations or proposed legislation.

27 Said commission, as part of its review, analysis and study, in  
28 making such recommendations regarding the yield of each tax and  
29 fee now levied by the state, shall focus on and consider the  
30 following issues, proposals and impacts:—

31 (1) Determine the effectiveness of the current taxes and fees now  
32 levied by the state;

33 (2) A review of other tax systems which may benefit the Com-  
34 monwealth;

35 (3) Consideration of the possible benefits, consequences and/or  
36 adverse impacts of eliminating or adding certain taxes and fees;

37 (4) A review of the possible benefits, consequences and/or  
38 adverse impacts of modifying or eliminating any existing tax or fee  
39 system;

40 (5) Recommendations regarding precisely how the addition, mod-  
41 ification or elimination of any tax or fee system should be imple-  
42 mented;

43 (6) Recommendations as to legislation needed to accomplish the  
44 addition modification or elimination of any tax or fee system;

45 (7) Consideration of any other issues, studies, proposals or  
46 impacts that, in the judgment of the commission, may be relevant,  
47 pertinent or material to the study, analysis and review of said com-  
48 mission.

49 Said commission shall submit, not later than one year after the  
50 effective date hereof, a copy of a final report of its findings resulting  
51 from its study, review, analysis and consideration, including legisla-  
52 tive recommendations, if any, to the clerks of the house of represen-  
53 tatives and the senate, the governor, the president of the senate, the  
54 speaker of the house of representatives, the chairs of the house and  
55 senate committees on ways and means, the chairs of the joint com-  
56 mittee on revenue. Any department, division, commission, public  
57 body, authority, board, bureau or agency of the Commonwealth shall  
58 cooperate with the commission for the purpose of providing infor-  
59 mation or professional expertise and skill relevant to the mission of  
60 the commission.

61 This statute shall expire 30 days after the filing of the final report  
62 of the commission.