

**SENATE . . . . . No. 1259**

By Mr. Keating, a petition (accompanied by bill, Senate, No. 1259) of William R. Keating and Michael J. Barrett for legislation to require all non-federal tax expenditures to be limited to three years. Taxation.

**The Commonwealth of Massachusetts**

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

AN ACT REQUIRING ALL NON-FEDERAL TAX EXPENDITURES TO BE LIMITED TO THREE YEARS.

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

1 SECTION 1. The General Laws are hereby amended by  
2 adding the following as a new section 7 of chapter 62: —

3 Section 7. The statutory authority for those tax expenditures  
4 as defined in section one of chapter 29 which are created by this  
5 chapter effective on or before June 30, 1990 and which are not  
6 derived in their entirety directly from the Code shall expire on  
7 June 30, 1993. Any such tax expenditure which is enacted after  
8 June 30, 1990 shall expire not later than the last day of the fiscal  
9 year following the third anniversary of its effective date. The  
10 Commissioner shall file with the clerks of the Senate and the  
11 House of Representatives, on or before August 15th of each year,  
12 a list of all tax expenditures which shall expire during that fiscal  
13 year in accordance with this provision.

1 SECTION 2. The General Laws are hereby amended by  
2 adding the following as a new section 31G of chapter 63: —

3 Section 31G. The statutory authority for those tax expenditures  
4 as defined in section one of chapter 29 which are created by this  
5 chapter effective on or before June 30, 1990 and which are not  
6 derived in their entirety from the Code shall expire on June 30,

7 1993. Any such tax expenditure which is enacted after June 30,  
8 1990 shall expire not later than the last day of the fiscal year  
9 following the third anniversary of its effective date. The  
10 Commissioner shall file with the clerks of the Senate and the  
11 House of Representatives, on or before August 15th of each year,  
12 a list of all tax expenditures which shall expire during that fiscal  
13 year in accordance with this provision.

1 SECTION 3. The General Laws are hereby amended by  
2 adding the following as a new section 29 of chapter 65C: —

3 Section 29. The statutory authority for those tax expenditures  
4 as defined in section one of chapter 29 which are created by this  
5 chapter effective on or before June 30, 1990 and which are not  
6 derived in their entirety directly from the Code shall expire on  
7 June 30, 1993. Any such tax expenditure which is enacted after  
8 June 30, 1990 shall expire not later than the last day of the fiscal  
9 year following the third anniversary of its effective date. The  
10 Commissioner shall file with the clerks of the Senate and the  
11 House of Representatives, on or before August 15th of each year,  
12 a list of all tax expenditures which shall expire during that fiscal  
13 year in accordance with this provision.

1 SECTION 4. The General Laws are hereby amended by  
2 adding the following as a new section 6A of chapter 64H: —

3 Section 6A. The statutory authority for those tax expenditures  
4 as defined in section one of chapter 29 which are created by this  
5 chapter effective on or before June 30, 1991 shall expire on June  
6 30, 1994. Any such tax expenditure which is enacted after June  
7 30, 1991 shall expire not later than the last day of the fiscal year  
8 following the third anniversary of its effective date. The  
9 Commissioner shall file with the clerks of the Senate and the  
10 House of Representatives, on or before August 15th of each year,  
11 a list of all tax expenditures which shall expire during that fiscal  
12 year in accordance with this provision.