



# CITIZENS for Limited Taxation

45 Years as the Voice of Massachusetts Taxpayers  
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November 24, 2019

Governor Charlie Baker  
Massachusetts State House, 24 Beacon St.  
Office of the Governor, Room 280  
Boston, MA 02133

Dear Governor Baker;

CLT and its members are concerned with one obscure sentence, a small section within S.2412, the "Student Opportunity Act." Section 21(b)(vi) — Page 31, lines 610-613 of the bill — states:

(vi) an analysis of the impact of Proposition 2½ on the ability of municipalities to make their required local contributions in the short-term and long-term and recommendations to mitigate the constraints of Proposition 2½;

As you know, Proposition 2½ was drafted with and includes as part of the law its own built-in "mitigation" of its "restraints." That mitigation, known as operational and debt exclusion overrides, has worked very well for now almost forty years since our property tax limitation law was adopted on the 1980 ballot by a majority of voters.

There is no need to *further* "mitigate the constraints," and, if Proposition 2½ is ever to be amended or weakened it should not be in a manner such as what was stealthily inserted into this important legislation.

This inconspicuous incursion was first added to the original Senate bill by Amendment #27. It did not appear in the subsequent House version of the bill; in fact Amendment #2, which attempted to insert it into the House bill, was withdrawn during the House debate.

We hope you will amend the education bill on your desk by striking out this small

*Every Tax is a Pay Cut . . . A Tax Cut is a Pay Raise*

but concerning section; that you will not confirm this subtle erosion of a property tax limitation law that has well-served homeowners and property taxpayers over the decades.

We anticipate that if you strike that small section it will be sustained by the Legislature, as it was intentionally not included in the House version.

With the conference committee requirement of an up-or-down vote on its report without amendments, legislators' options were restricted to passing or defeating the entire comprehensive bill worked toward for years. Defeating the education bill over a small, unrelated amendment to it at the last minute was untenable, so the bill in its entirety was passed and enacted, then delivered to you for your signature.

We believe your surgical excision of that late amendment, rejected in the House, would be sustained by the Legislature upon its return and the bill would become law without doing harm.

We know how much you value Proposition 2½. We remember your kind words at the celebration of life event we held for Barbara Anderson on June 5, 2016, shortly after she passed away. In your remembrance of her you strongly asserted: "Prop 2½ was probably the single most important thing to happen to fiscal and economic policy in the Commonwealth of Mass in my lifetime. Period. Anyone who suggests otherwise is just kidding themselves."

Citizens for Limited Taxation, its members, and property taxpayers across the Commonwealth ask you to return S.2412, the "Student Opportunity Act," only after striking Section 21(b)(vi) — a single sentence which could present significant tax consequences in the near future.

Thank you for your consideration.

A handwritten signature in black ink, appearing to read "Chip Ford", with a stylized, cursive script.

Chip Ford  
Executive Director