

MASSACHUSETTS SPECIAL TAX REFUND SURVEY TOPLINES
n=405 REGISTERED VOTERS MoE= ±4.7% FIELDED: 9/27



SPONSORED BY: MASSACHUSETTS HIGH TECHNOLOGY COUNCIL and PIONEER INSTITUTE

DEMOGRAPHIC WEIGHTS		MASSACHUSETTS ELECTORATE WEIGHTING MODELS				
		REGISTERED VOTERS	PRESIDENTIAL YEAR		GUBERNATORIAL YEAR	
			2020	2016	2022	2018
PARTY	Democrat	27.2%	32.6%	33.3%	31.9%	34.4%
	Republican	8.6%	9.9%	10.2%	9.9%	9.8%
	Unaffiliated or Other	64.2%	57.5%	56.6%	58.1%	55.8%
GENDER	Female	52.1%	53.5%	53.5%	52.8%	54.1%
	Male	46.9%	45.5%	45.5%	46.2%	44.9%
	Other ¹	1.0%	1.0%	1.0%	1.0%	1.0%
AGE	18-34	26.4%	23.9%	22.3%	15.4%	19.6%
	35-44	15.5%	14.5%	15.0%	13.2%	14.0%
	45-54	14.7%	16.6%	20.3%	15.5%	18.5%
	55-64	17.5%	19.8%	20.9%	21.8%	21.8%
	65+	25.9%	25.1%	21.4%	34.0%	26.1%
ETH	White	76.6%	80.2%	81.2%	84.0%	82.8%
	Non-white ²	23.4%	19.8%	18.8%	16.0%	17.2%
DMA	Boston DMA N&E ³	43.9%	45.0%	44.5%	44.4%	45.1%
	Boston DMA S&W	35.3%	36.1%	36.1%	36.8%	36.1%
	Springfield & Albany DMAs	12.3%	11.3%	11.6%	11.4%	11.5%
	Providence DMA	8.5%	7.6%	7.8%	7.4%	7.3%

Earlier this week, leadership in the Massachusetts state legislature announced a plan to change how special tax refunds are distributed in Massachusetts. Under a state law approved by voters in 1986, when Massachusetts collects tax revenues in excess of a defined limit, the state is required to issue a refund of that surplus to taxpayers.

Currently, when the state issues a special tax refund, each taxpayer receives a refund that is proportional to the taxes they originally paid. For example, a person with higher income who paid more in taxes the previous year receives a larger refund, and a person with lower income who paid less in taxes the previous year receives a smaller refund. A \$3 billion special tax refund of this type was most recently issued in 2022.

Under the new plan announced by leadership in the state legislature, when the state issues a special tax refund in the future, all taxpayers will receive an equal refund. For example, a person with higher income who paid more in taxes the previous year would receive an equal refund to a person with lower income who paid less in taxes the previous year.

Based on this information, would you maintain the current law or adopt the new plan related to how special tax refunds are issued?

WEIGHTING MODEL →	REGISTERED VOTERS	PRESIDENTIAL YEAR		GUBERNATORIAL YEAR	
		2020	2016	2022	2018
Maintain current law where refunds are paid proportionally	61.8%	60.5%	60.5%	61.4%	60.2%
Adopt new plan where all taxpayers receive an equal refund	26.4%	27.3%	27.3%	26.3%	27.3%
Undecided	11.8%	12.2%	12.3%	12.3%	12.4%

SPECIAL TAX REFUND

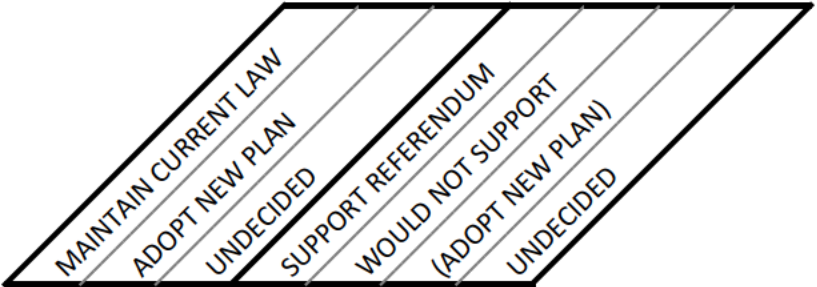
(Asked only to those in favor of maintaining current law)

Let's say that the state legislature enacts the new plan where all taxpayers receive an equal special tax refund, and Governor Maura Healey signs it into law. Would you support a referendum to repeal that new law, which would appear on the November 2024 ballot and be decided by voters?

REFERENDUM

WEIGHTING MODEL →	REGISTERED VOTERS	PRESIDENTIAL YEAR		GUBERNATORIAL YEAR	
		2020	2016	2022	2018
Support referendum to repeal the new law	50.3%	48.9%	48.8%	49.8%	48.6%
Would not support referendum to repeal the new law	11.4%	11.3%	11.4%	11.8%	11.6%
(Answered "Adopt new plan..." in earlier question)	26.4%	27.3%	27.3%	26.3%	27.3%
Undecided	11.9%	12.5%	12.5%	12.1%	12.5%

1. The Massachusetts central voter registry uses a binary gender designation. The electorate weight percentage for "other" is based on data published by the Massachusetts DPH. 2. "Non-white" includes "American Indian or Alaskan Native", "Asian or Pacific Islander", "Black or African American", "Hispanic or Latino", and "other." 3. "Boston DMA N&E" includes Essex, Middlesex, and Suffolk Counties. "Boston DMA S&W" includes Barnstable, Dukes, Nantucket, Norfolk, Plymouth, and Worcester Counties. "Springfield & Albany DMA" includes Berkshire, Franklin, Hampden, and Hampshire Counties. "Providence DMA" is solely Bristol County.



SUBGROUP ↓		RESPONSE →	TAX REFUND			REFERENDUM			
			62%	26%	12%	50%	11%	26%	12%
FEMALE	n=211	GENDER	58%	26%	16%	45%	13%	26%	16%
MALE	190		66%	27%	8%	56%	10%	27%	7%
OTHER	4		66%	27%	7%	52%	3%	27%	17%
BOSTON DMA N&E	n=178	REGION	56%	30%	14%	45%	12%	30%	13%
BOSTON DMA S&W	143		64%	27%	8%	56%	5%	27%	11%
SFIELD & ALBANY DMA	50		63%	19%	18%	56%	16%	19%	10%
PROVIDENCE DMA	34		78%	15%	7%	48%	27%	15%	10%
REPUBLICAN	n=35	PARTY	82%	12%	6%	65%	12%	12%	10%
DEMOCRAT	110		35%	45%	20%	26%	10%	45%	20%
UNAFFILIATED+OTH	260		70%	21%	9%	59%	12%	21%	9%
WHITE	n=310	ETH	63%	27%	11%	51%	13%	27%	10%
NON-WHITE	95		58%	26%	16%	49%	6%	26%	19%
18-34	n=107	AGE	51%	37%	11%	41%	9%	37%	13%
35-44	63		65%	30%	5%	52%	11%	30%	7%
45-54	59		62%	22%	15%	50%	12%	22%	15%
55-64	71		76%	13%	11%	62%	10%	13%	14%
65+	105		61%	24%	15%	51%	14%	24%	11%