Transportation Funding Recommendations

2024

MAPC

Introduction

In 2019, MAPC released “Transportation Finance Recommendations” which identified 14 opportunities to increase funding for transportation infrastructure and public transit. At that time, Massachusetts was already well aware of the challenges facing the transportation system as a result of decades of deferred maintenance and underinvestment, documented by multiple studies released in preceding years. In the five years since the release of those recommendations, the purchasing power of critical transportation funding sources, such as the gas tax and sales tax, has declined; construction costs have risen, especially since the pandemic; and critical parts of our transportation infrastructure have fallen into a state of disrepair, making it harder not only to catch up on our transportation needs, but also to make meaningful advances. Our transportation system, and especially our public transit, has increasingly urgent needs that demand increased funding. We need the Legislature, the Administration, and local and state leaders across the Commonwealth to take bold action to maintain the system we have and build the transportation system we deserve. The challenges we face are massive and without significant steps forward, the needs in this space will continue to grow. We need action during the upcoming 2-year session of the General Court; delay is no longer an option.

This brief explores the current financial challenges facing our transportation system and then identifies 18 revenue raising recommendations. It is important to note that these ideas are intended as a “menu of options” from which multiple sources will be needed to meet our transportation needs. There is no one source that can “solve the whole problem on its own.” It is much fairer to enlist a variety of sources from various sectors across the Commonwealth. We believe that all options should be on the table, and we stand ready to work with the Healey Administration and both branches of the Legislature to implement policies that will address our state’s transportation funding needs.

How did we get here?

Transportation is the backbone of a thriving economy and is crucial to every aspect of life in Massachusetts. A reliable, efficient, and accessible transportation network connects workers to jobs, businesses to markets, students to schools, patients to health care, and residents and visitors to cultural and recreational resources. A comprehensive transportation network is particularly essential to advancing the region's equity goals, improving the lives of lower-income populations by enhancing access to good jobs, schools, and services.

Since MAPC's 2019 transportation finance recommendations were first released, we have seen several changes in the transportation sector that make the need for additional investments even more important. COVID-19 and its impacts on the economy have shifted how and when many people move throughout the Commonwealth. In 2022, Massachusetts residents passed the Fair Share amendment, a 4% surtax on income over $1 million that is split between transportation and education programs and infrastructure. Although this revenue — over $2 billion in FY25 — is very welcome, we always knew this revenue would not be enough to address fully the backlog of transportation needs for the Commonwealth, much less invest in the future.

In recent years, the safety and reliability of the MBTA has come under close scrutiny as deferred maintenance and underinvestment have created challenges for rail transit in the region. This culminated in the Federal Transit Administration (FTA) requiring that the MBTA make a series of critical safety updates. Under the leadership of MassDOT Secretary Monica Tibbits-Nutt and MBTA General Manager Phillip Eng, the MBTA is making progress to restore safety, efficiency, and confidence in the system. As a part of this work, the agency has completed an updated Capital Needs Assessment across the MBTA. This assessment found that achieving a "state of good repair" across the subway, commuter rail, and bus networks would cost $24.5 billion.[1]

In addition to the large capital fiscal needs facing the MBTA, the agency faces a $700 million operating budget fiscal cliff beginning in July 2025. The gap between the operating budget and the revenue flowing to the MBTA is the culmination of lower than projected revenue from the sales tax, the lingering debt burden from the Big Dig, and costs incurred from critical system expansions, such as the Green Line Extension. To maintain the system as it currently stands, we need to find new sustainable revenue sources to ensure that we do not continue to just plug annual budget gaps. These revenue sources should not place undue financial burdens on the backs of the riders of the system. Furthermore, we must not be afraid to engage in critical, but carefully chosen expansions to the capacity of the system in order to meet new needs of a changing economy.

In addition to the challenges faced by the MBTA in metro Boston, there are myriad statewide transportation needs. Chapter 90 funding, the annual allocation to municipalities for road and bridge infrastructure across the Commonwealth, has remained funded at $200 million each year since 2012, losing about ⅓ of its purchasing power during that time. To fully support this critical infrastructure, the real need for these projects would be about $715 million each year.[2] Chapter 90 funding is critical to residents of the Commonwealth who rely on cars, buses, bikes, and sidewalks to get to school, workplaces, medical appointments, and more. A 2022 report found that 644 bridges in Massachusetts are "structurally deficient"[3] and this list will continue to grow without large, sustained investment. Residents across the state rely on the 15 Regional Transit Authorities (RTAs) to connect them to their communities, and though there has been an increase in funding for these services in recent years, it has not yet matched the recommendation from a 2019 Commission[4] to include predictable increases to match rising costs, not to mention the very real need for more reliable, more frequent service. The RTAs require increased investment to provide extended service and to access new infrastructure and resources.

Despite these challenges, a thriving transit system is the backbone of our economy, and critical to reaching our climate goals. The transportation sector remains the largest source of greenhouse gas emissions in Massachusetts and staggering levels of traffic congestion have taken a toll on residents in the Commonwealth. Electrifying our Commuter Rail system is an essential step in reducing diesel pollution throughout Eastern Massachusetts. A fully funded, reliable, and efficient transit system can support mode shift and get people out of single occupancy vehicles, reducing emissions to support our climate goals and make the air safer for our residents. Furthermore, reducing congestion and emissions near Environmental Justice communities is critical to improving the health conditions of residents living in those areas.

We can no longer delay making hard choices to ensure new sustainable revenue sources for our transportation system. Our residents deserve a reliable, efficient, accessible, and safe transportation system. A transportation system that works for everyone improves our communities, makes our economy more competitive, and connects our residents to everything that Massachusetts has to offer.

Principles

- New transportation revenues must cover both our operating and capital needs. A combination of small, medium, and large revenue raising mechanisms at the municipal, regional, and state levels are needed.
- Transportation taxes, fees, and tolls should further equity goals. Corporations, residents, and users should all contribute to transportation revenue, and progressive pricing should ensure that solutions do not disproportionately burden low-income populations.
- Transportation taxes, fees, and tolls should be aligned with climate goals and prioritize a shift from single occupancy vehicles. Massachusetts should invest in clean energy and climate resilient infrastructure that can withstand frequent and extreme climate events.
- Cities and towns should play a larger role in both influencing travel behavior and advancing transportation infrastructure projects. The state should give municipalities and regional groups of municipalities more tools to price transportation-related infrastructure and raise revenue locally.

Recommendations to provide local funding options for cities and towns

1. Allow cities and towns to tax private parking facilities to generate additional revenue for transportation infrastructure.

To provide municipalities with another option for generating local revenue for transportation, the Commonwealth should allow cities and towns to tax publicly available private parking facilities and use the revenue to support transportation infrastructure improvements. As identified in "Commercial Parking Tax Revenue Potential in Boston/Massachusetts" currently, only Boston, Springfield, and Worcester are able to tax parking facilities built in conjunction with or as part of a project authorized by the Convention Center Financing Act, and those taxes are limited to $2 per vehicle per day. Several major U.S. cities, including New York City, Los Angeles, Chicago, San Francisco, and Philadelphia, have implemented parking taxes. Generally, the tax rates range from 10–35%, a range that could raise anywhere from $29 million to $74 million annually in Massachusetts. We propose that each municipality should be able to select a rate that is appropriate for their own local market and needs.

2. Municipalities and regions should be allowed to raise funds via ballot initiative for specific projects or lists of projects.

Single municipalities or regional groups of municipalities should be able to take a local option vote to raise funds for specific projects or lists of projects, through increases in the property tax, sales tax, parking fees, excise tax, real estate transfer tax, or other sources for a dedicated amount of time. This is a major source of revenue for transportation infrastructure in most other areas in the country, but it is not currently available in Massachusetts. According to the American Public Transportation Association, in 2024, 86.7% of local ballot measures for public transit were approved, representing over $25 billion in investments in transit improvements nationally. These diverse projects include property tax renewals in Lansing, Michigan for their Capital Area Transportation Authority; the approval of a regional ballot initiative for low-income transit subsidies in Napa, California; and the extension of a half-cent sales tax to help fund and maintain public transit and light rail for 20 more years in Flagstaff, Arizona.

3. Cities and towns should continue to take advantage of existing value capture tools, and new tools should be developed to expand the utility of value capture in the Commonwealth.

As with the regional ballot initiatives, value capture mechanisms are commonly used in much of the country. Municipalities should continue to pursue the Infrastructure Investment Incentive (I-Cubed) program as well as District Improvement Financing (DIF). In January 2017, the urban economics consulting firm Strategic Economics completed the report "Expanding the Use of Value Capture for Transportation and TOD in Massachusetts". The report, commissioned by MAPC, the City of Somerville, the Barr Foundation, and A Better City, documented how existing value capture tools in Massachusetts had been utilized, what barriers to further implementation existed, and recommended strategies for enhancing value capture options in the Commonwealth. Value capture was used to extreme success in the MAPC region at Assembly Square in Somerville, which utilized District Increment Financing to fund infrastructure development to serve the booming mixed-use neighborhood.

Massachusetts should create new value capture tools to support specific regional and state transportation or infrastructure projects. Around the country, these property-based financing tools are used to enhance connectivity and to improve infrastructure that serves either an individual development project, or a district encompassing multiple property owners, where significant development is planned. Using these tools for regional projects can increase revenue to support transportation improvement and expansion. A recent report by the staff to the Boston Region Metropolitan Planning Organization (MPO), indicated that transit-oriented development value capture could raise $25–85 million.

4. Regional mitigation funds should be established to support public transit, bike, and pedestrian improvements.

A regional mitigation fund (RMF) is a mechanism used by counties to levy and pool mitigation payments from multiple developments over time, and potentially across municipal boundaries. Private development and mobility are inherently connected: a development's success hinges on access to the site, so transportation systems must be able to accommodate the changes in traffic or transit access associated with redevelopment. RMFs pool payments over time and across developments to enable larger-scale adjustments to public transit systems or roadways, accounting for future growth. In California, payments are developed in accordance with the California Mitigation Fee Act, which requires the county entities administering the fees to update them periodically; this ensures they are aligned with future growth projections, project costs, and other factors. In Massachusetts, RMFs could serve as a mitigation requirement triggered by MEPA review or through local permitting processes. Mitigation payments from new development could be used in high priority development areas to ensure expanded bus service and other transit modernization, without placing the entire burden of providing increased transit service on the MBTA or other RTAs. More research is needed to speak to the method for establishing a RMF in Massachusetts, but as the state is working to accelerate housing and economic development, this is a tool that could connect residents to services while reducing traffic congestion.

Recommendations for legislative action

5. Increase Transportation Network Company surcharges.

Massachusetts was one of the first states to adopt a charge on Transportation Network Companies (TNCs, Uber/Lyft), which remains a $0.20/trip fee to operate within the Commonwealth. Of this fee, 50% is allocated to the municipality where the trips began, and 50% to the Commonwealth Transportation Fund. TNCs are subject to regulatory fees in 21 states and the District of Columbia; and in some states, TNCs are also charged at the municipal level. Fees are charged using one of two mechanisms: a flat price per trip or a percentage of the rider's total fare. Massachusetts is woefully out of sync with national trends imposing additional fees on TNC trips.

MAPC has been engaged in addressing the impacts of TNCs on mobility since they first arrived in Massachusetts. Our Fare Choices report (2018) found that TNCs directly contribute to congestion by creating new car-based trips that would have otherwise been served by public transit, biking or walking. Additionally, drivers circling waiting to pick up new riders cause additional wear and tear on infrastructure. Research suggests that these rides also take people off of public transit, reducing revenue at the fare box and increasing greenhouse gas emissions.[5]

To mitigate the increasing impact of TNCs and to bring us more in sync with similar metropolitan areas throughout the country, the Commonwealth should increase the rider fee and use a percentage fee instead of a flat fee to enable revenue to keep pace with inflation. In 2022, the Commonwealth generated $12.1 million in revenue from TNC fees. A 6.25% fee on TNC rides could raise an estimated $140 million if ridership continues to rebound to pre COVID-19 levels.

MAPC has recently released "Considerations for Ride-hailing Assessments" that explores the impacts of TNCs in greater detail.

6. Implement a fee structure for Delivery Network Company Rapid Deliveries.

While TNCs ridership has grown over the past decade, there is now increasing evidence that delivery network companies (DNCs), such as UberEats, Instacart, and DoorDash, comprise more than half of the app-based transportation sector. DNCs rose in prominence during the pandemic and are now an integral part of transportation and economic activity. MAPC's 2022 report "From App to Table" examines the impact of these companies on Greater Boston. MAPC estimates that 120–151 million prepared food deliveries occurred in Massachusetts in 2023. A fee between $0.20–$1.00 on these rapid deliveries could raise between $24–$151 million annually.

Since 2016, the state has collected fees from TNC providers and required that they file annual reports with the state. We currently have no system of collecting fees from DNC trips and there is no requirement for any data collection about these trips. "Considerations for Retail Delivery Assessments" is a further explanation of the data reporting needs for this sector and estimates the total amount that Massachusetts could raise by implementing DNC rapid delivery fees.

7. Implement dynamic road pricing.

Charging a price for use of a roadway network can raise additional revenue for transportation infrastructure, but it also encourages users to utilize alternative modes of transportation, especially transit. The all-electric tolling on the Mass Pike and Boston Harbor tunnels provides the opportunity for MassDOT to implement pilots to test various congestion pricing strategies, as recommended in the final report by the Commission on the Future of Transportation.

To avoid placing a disproportionate burden on low-income populations, pilots should take place on corridors where an alternative transportation mode currently exists, and there should be exemptions made available for the lowest-income commuters. Across the country, cities and states are implementing roadway pricing in order to reduce traffic and greenhouse gas emissions and simultaneously raise revenue for needed infrastructure and transit projects. Recently, CTPS released a technical memo that examines roadway pricing implementation across the United States and its implications for the Boston region and estimates that congestion pricing could raise $220-440 million annually.[6]

While a great deal of attention was paid in early 2024 to the decision by New York Governor Kathy Hochul to pull back on an earlier congestion pricing model for New York City, in November 2024, she resuscitated the idea with a somewhat lower charge.

8. Expand employer provided access to commuter transit benefits.

In a 2023 tax package, Massachusetts expanded commuter tax benefits to residents who use bike share, buy transit passes, and more up to $750 a year. Though this began as a way to incentivize individuals to shift from car trips to transit or biking, the next step to encourage mode shift is to require certain employers to provide commuter transit benefits, such as subsidized MBTA passes, bike share memberships, or carpooling resources, instead of (or at least in addition to) the parking benefits that many employers offer. This policy should at first be required for the largest corporations in the Commonwealth and extend to other employers over time. However, most small businesses should probably be exempt from this requirement. This would not only align with the Commonwealth's climate goals and smart growth targets but also could increase revenue for the MBTA while reducing the amount of tax benefits provided for people utilizing parking benefits.

9. Drivers should be charged a per-mile usage fee and municipalities should receive a portion of that fee.

As a result of the 2022 Climate Bill, by 2035, all new vehicles sold in Massachusetts should be electric vehicles. As we work towards this ambitious goal, the state will continue to see a decline in revenue from the gas tax, both as electric vehicles are adopted and as fossil fuel powered cars become more fuel efficient. At the same time, while electric vehicles do not contribute to GHG emissions, they do contribute wear and tear on our roads. To address the funding gap related to the decline in gas tax revenue and to ensure that electric vehicle owners are contributing to our transportation system, the Commonwealth should adopt a vehicles mile traveled (VMT) fee to generate mileage-based revenue and to supplement and ultimately replace the state gas tax. MAPC believes that municipalities should receive a share of these fees to support transportation infrastructure, as they are responsible for maintaining the local roads that bear a significant portion of the state's vehicular traffic.

One mechanism for implementing this strategy with minimal investment in new technology would be to incorporate the collection at the time of annual vehicle inspection by doing an odometer reading. There are challenges with this approach, however, as it does not distinguish between in-state versus out-or-state driving and does not capture the impact of drivers from other states on Massachusetts infrastructure. Odometer-based programs have been piloted in Oregon, Washington state, and California and have been successful without adding new administrative burdens.

There are other VMT-pricing strategies that would allow us to incorporate congestion-abatement strategies as well, including pricing travel based on time-of-day, at gantries like the ones that exist on the Mass Pike. There are ways to integrate equity policies into a VMT pricing methodology that do not exist with a traditional fuel tax, and these could address longstanding concerns about equitable personal vehicle taxing. A fee structure based on the value of a car, rebates based on income, or other progressive taxation mechanisms are harder to achieve with a gas tax. MAPC supports a VMT structure with predictable increases to ensure that the revenue can keep up with inflation.

10. The gas tax should be raised consistently, and the sales tax should be applied to motor vehicle fuel sales.

Historically, the motor fuel tax has been the most effective way to finance our transportation system, but it has not kept pace with the current needs. The federal gas tax has been stagnant at 18.4 cents per gallon since 1993, over which time it has lost 64% of its purchasing power. In 2013, the statewide gas tax was raised from 21 to 24 cents per gallon and updated to account for inflation, increasing revenue from $652 million in 2013 to $733 million in 2014. Unfortunately, voters repealed the section of the law that indexed the tax amount to the annual rate of growth in inflation, and the value of the 3-cent increase has eroded significantly, losing about 1/3 of its purchasing power over the last decade.

In 2023, Massachusetts collected $612 million in fuel tax revenue, which was an increase over the $607 million collected in 2022, but less than the

$652 million the state received a decade ago. This funding is not only a lower dollar amount than the 2013 amount, but with a 40% loss of purchasing power, there are fewer dollars available for transportation infrastructure improvements.

If the Commonwealth applied the state sales tax to motor fuel — along with or even in lieu of a gas tax increase — the sales tax would increase with inflation without requiring future legislative action because it is a percentage rather than a fixed amount. Twelve other states have allowed gasoline to levy both excise tax and sales tax mechanisms either statewide or by local option. As of 2023, 32 states have a higher gas tax than Massachusetts.

11. Authorize automatic traffic enforcement.

The adoption of automatic traffic enforcement, either as a municipal opt-in or a statewide program, could better connect road safety enforcement with funding for the safer roads we are seeking. Ideally, however, these programs would generate little revenue and instead change behaviors. Automatic traffic enforcement would allow cameras to record traffic violations and fine the registered owner of the vehicle. Automatic traffic enforcement can be used to enforce driving rules against speeding, failing to stop at a red light, passing a school bus when its warning signals are activated, blocking an intersection, or operating, parking, or causing a vehicle to stand in a dedicated bus lane (unless otherwise regulated). Though police officers can currently issue traffic tickets for these violations, implementing camera enforcement technology in Massachusetts would help to improve public and traffic safety by promoting good driving behavior, and the fines and fees associated with violations can fund these programs.

12. Close the airplane sales tax loophole and increase the tax on jet fuel and aviation fuel.

Currently, Massachusetts exempts the purchase of private airplanes, helicopters, and aircraft parts from the state sales tax. In 2024, this cost the Commonwealth an estimated $26.7 million.[7] Private aircraft are an expensive luxury item and exempting these from sales tax collections is deeply inequitable. Additionally, private flights are the most carbon intensive way to travel, increasing GHG emissions and impacting air quality.

Jet fuel and aviation fuel are both taxed at the federal level. Like the gas tax, Massachusetts has an additional aviation gasoline tax at the state level, and there is an option for a local option jet fuel tax in MA. Both the local option and state level taxes on fuel for private aircraft travel are lower than rates in other states. Raising jet and aviation fuel taxes, particularly for private flights, is an opportunity for Massachusetts to both increase revenue and encourage other modes of transportation.

13. Implement a fee for ecommerce.

With the increasing reliance on internet shopping and delivery, some states are implementing a delivery fee for online orders that are delivered within the state. For example, Colorado has implemented an additional fee on all goods that are subject to the state sales tax, if they are mailed, shipped, or otherwise delivered by motor vehicle to the purchaser.[8] Implementing an e-commerce fee could support transportation needs across the Commonwealth as the delivery systems rely on the transportation network. There are opportunities to create a more equitable framework for this by exempting certain purchases of critical goods or setting price floors for the fee.

14. Increase the Massachusetts sales tax to support transit throughout the Commonwealth.

Currently, the MBTA receives a “penny” of the Massachusetts sales tax, which has a current rate of 6.25%. This has been dedicated to the MBTA since 2001 and has been the largest source of revenue for the authority. The penny on the sales tax replaced the legislative authorizations that funded this program previously. Unfortunately, the actual growth of the MBTA penny on the sales tax has been slower than anticipated, has not kept up with inflation, and has been worth less in recent years than when originally passed.[9]

Massachusetts should consider a modest increase in the allocation of the sales tax to transportation. This would not only to improve funding to the MBTA, but could also expand funding for RTAs serving other parts of the state, all of whom offer services that are much less expensive than the T. Even a quarter-cent increase in sales tax allocations would increase funding by approximately $250 million, which would go a long way to meeting transportation needs throughout the Commonwealth.[10]

Transit is a public good that serves as a foundation for the Massachusetts economy and is critical to moving people throughout the region. A dedicated increase of even a small amount could dramatically raise the amount of funding available for transportation. Although sales taxes are not the most progressive form of taxation, Massachusetts sales tax currently exempts a variety of necessities including food, residential utilities, clothing, and more to create a more equitable taxing structure.[11]

Recommendations for administrative action

15. Increases in user fees should be subject to predictable and modest increases.

Road users in Massachusetts pay tolls on some highways and the fees are increased on an inconsistent and infrequent basis. Increasing tolls on a regular and more frequent basis to reflect the transportation needs across the Commonwealth, while exploring ways to make the fees more equitable by region and income, can raise hundreds of millions of dollars in sustainable revenue.

State law was amended in 2016 to prohibit MBTA fare increases above 7% over a two-year period; this supports the integration of regular, relatively small increases to fund MBTA operations. MBTA fares have increased faster than inflation over the past two decades, while tolls have remained largely stagnant. Furthermore, tolls are collected only on the MassPike, the Boston harbor tunnels, and the Mystic Tobin Bridge, with no tolls collected on other limited access highways. (See more on this on the following pages.) Therefore, MAPC is not recommending that MBTA fares be increased at this time.

16. All-Electronic Tolling should be expanded to other limited access highways.

MAPC supports expanding all electronic tolling (AET) beyond the Mass Pike to other limited access highways in Massachusetts. Not only would this address an inequality for East/West commuters on I-90, but it would also generate significant user-based revenue that could benefit people who live and work throughout the state. As the Commonwealth's fleet continues to electrify over time, AET can be a mechanism to make up for losses from reduced gas tax collections. It can also be a mechanism for recouping funds from out-of-state drivers who do not pay the Massachusetts gas tax. With established AET systems, the cost of collecting tolls is often comparable to or less than the administrative costs of collecting the gas tax.

For decades, drivers along the Mass Pike and users of the Boston Harbor Tunnels and the Mystic Tobin Bridge have been the only drivers who contributed to the maintenance of our roadway system via tolls. This is inequitable, unfairly burdens drivers from Western and Central Massachusetts, as well as MetroWest, and breeds resentment and distrust in our transportation finance system, Enacting tolls on other limited access highways across the Commonwealth could be accompanied by a modest decrease in Mass Pike/ Boston Harbor/Tobin Bridge tolls to make up for years of inequity.

17. Vehicle registration fees.

Vehicle registration fees should be raised and indexed to inflation. In 2014, registration, inspection, and road-testing fees increased by $10, $6, and $15 respectively, increasing revenue by over $55M annually. Massachusetts' vehicle registration fee is still only $60 for two years and Massachusetts is one of only twenty states that charge a flat rate fee.

In addition to predictable increases, we recommend updating vehicle registration fees based on the weight of a car so that heavier vehicles pay more due to increased wear and tear on infrastructure. This, combined with a new motor vehicle excise tax as proposed by the Administration in the 2024 Municipal Empowerment Act, could raise an additional $33 – 570 million annually across the Commonwealth.

18. Increase MBTA assessments from cities and towns.

Currently, 175 cities and towns pay into the MBTA's Local Assistance Fund, financing about 12% of the Authority's operating budget. Contributions are based on each municipality's weighted percentage of the total population of the Authority and are automatically indexed to inflation each July. They are loosely based on service levels through a geographically adjusted assessment. In FY24, the assessments collected $188 million. The City of Boston is responsible for just over half of the total fund; however, some cities without a rail line, such as Watertown, pay fees higher than those with subway service, such as Quincy. This formula should be amended to more directly account for population density, average weekday ridership, and the number of stations operating within each locality.

Proposition 2 ½ caps municipal budgets, preventing cities and towns from contributing more funding to the MBTA without diminishing other services. The municipal assessment to the MBTA should be exempted from Prop 2 ½ if and when it is raised, so no municipality needs to reduce other services due to an increase in payment for the T.

Endnotes

1 https://cdn.mbta.com/sites/default/files/2023-11/6.%20CNAI%20Presentation%20-%20DRAFT%20-%202023-11-14.pdf

2 https://www.mma.org/advocacy/mma-urges-transportation-committee-to-support-two-year-chapter-90-bill-and-seeks-timely-passage/

3 https://massbudget.org/2022/08/30/a-bridge-too-far/

4 A Vision for the Future of Massachusetts' Regional Transit Authorities

5 Share-of-Choices-PDF_Edited.pdf

6 https://www.ctps.org/data/calendar/htmls/2023/1221_MPO/Learning_From_Roadway_Pricing_Experiences_Memo.html

7 MassBudget testifies to end tax subsidy for private jets - Mass. Budget and Policy Center

8 https://tax.colorado.gov/retail-delivery-fee

9 https://www.massbudget.org/reports/pdf/MBTA%20Sales%20Tax%20Explainer%20FINAL%201-8-2018.pdf

10 https://www.mass.gov/doc/june-2024-and-fy24-tax-collections-summary-in-millions-preliminary-as-of-august-9-2024/download

11 https://www.mass.gov/guides/sales-and-use-tax#-tax-exempt-items-&-sales-