

HOUSE No. 3009

The Commonwealth of Massachusetts

PRESENTED BY:

Lenny Mirra and James M. Kelcourse

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to industries affected by COVID-19.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Lenny Mirra</i>	<i>2nd Essex</i>	<i>2/17/2021</i>
<i>James M. Kelcourse</i>	<i>1st Essex</i>	<i>2/17/2021</i>

HOUSE No. 3009

By Messrs. Mirra of Georgetown and Kelcourse of Amesbury, a petition (accompanied by bill, House, No. 3009) of Lenny Mirra and James M. Kelcourse for legislation to provide an income tax deduction for small businesses affected by COVID-19. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act relative to industries affected by COVID-19.

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. Section 6 of chapter 62 of the General Laws, as appearing in the 2018
2 Official Edition, is hereby amended by inserting at the end thereof the following new
3 subsection:-

4 (w)(1) A credit for personal protective equipment expenses paid for by small business
5 owners for the purpose of the safe operation of their business during the novel coronavirus
6 pandemic, shall be allowed a deduction of \$1,000.

7 (2) For the purpose of this section, the term “small business”, shall mean any entity that
8 generates a maximum gross revenue of \$1,500,000 a year.

9 SECTION 2. The commissioner of the department of revenue shall determine the
10 eligibility requirements to receive said deduction. This act shall take effect for taxable years
11 ending on or after December 31, 2021.