

HOUSE No. 3352

The Commonwealth of Massachusetts

PRESENTED BY:

Aaron Vega

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 supporting local business retention.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Aaron Vega</i>	<i>5th Hampden</i>
<i>Carlos Gonzalez</i>	<i>10th Hampden</i>
<i>Donald F. Humason, Jr.</i>	<i>Second Hampden and Hampshire</i>
<i>Eric P. Lesser</i>	<i>First Hampden and Hampshire</i>
<i>James R. Miceli</i>	<i>19th Middlesex</i>
<i>Rady Mom</i>	<i>18th Middlesex</i>
<i>Shaunna L. O'Connell</i>	<i>3rd Bristol</i>
<i>John W. Scibak</i>	<i>2nd Hampshire</i>

HOUSE No. 3352

By Mr. Vega of Holyoke, a petition (accompanied by bill, House, No. 3352) of Aaron Vega and others relative to taxes assessed on commercial real estate and personal property of small businesses. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

An Act supporting local business retention.

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 5 of chapter 59 of the General Laws, as appearing in the 2014 Official Edition, is
2 hereby amended by adding the following clause:-

3 "Fifty-eighth. Upon the acceptance of this section by a city or town, the board of
4 assessors may grant an abatement of up to 50 per cent of the total tax assessed on a small
5 business's commercial real estate and personal property if said small business can prove a
6 hardship, with respect to such assessed property, caused by a public works project, or by actions
7 taken by a municipal utility company. Any such abatement shall expire when the hardship ends,
8 or after no more than two consecutive years. The city or town shall establish a maximum number
9 of employees, or maximum gross receipts in the preceding calendar year, for which a small
10 business may be eligible for this abatement. Said small business must apply for such abatement
11 by the one-year anniversary of the end of the actions causing the hardship."