

**SENATE . . . . . No. 1391**

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The Commonwealth of Massachusetts

PRESENTED BY:

***Richard T. Moore***

*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 passage of the accompanying bill:

An Act relative to sales tax relief in the aftermath of an emergency.

PETITION OF:

NAME:

*Richard T. Moore*

DISTRICT/ADDRESS:

*Worcester and Norfolk*

**SENATE . . . . . No. 1391**

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By Mr. Richard T. Moore, a petition (accompanied by bill, Senate, No. 1391) of Richard T. Moore for legislation relative to sales tax relief in the aftermath of an emergency. Revenue.

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The Commonwealth of Massachusetts

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**In the Year Two Thousand Thirteen**  
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An Act relative to sales tax relief in the aftermath of an emergency.

*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 64H of the General Laws, as appearing in the 2010  
2 Official Edition, is hereby amended by adding after subsection (xx), the following new  
3 subsection:

4 (yy) Sale of office equipment and supplies, machinery, vehicles or other equipment to be  
5 used by a business that has been substantially destroyed as a result of an emergency.

6 For the purposes of this subsection, the term “emergency” shall mean any situation  
7 caused by unforeseen circumstances which render currently used real property unusable or  
8 unavailable for the purposes intended and which creates an immediate need for other real  
9 property to preserve the health or safety of persons or property.

10 SECTION 2. Notwithstanding any general or special law to the contrary, there shall be a  
11 modification of the payroll tax for six months following the occurrence of a natural disaster for  
12 businesses with less than fifty employees that are in the process of rebuilding.