

**SENATE . . . . . No. 1559**

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The Commonwealth of Massachusetts

PRESENTED BY:

***Michael F. Rush***

*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 sales tax relief in the aftermath of an emergency.

PETITION OF:

NAME:

*Michael F. Rush*

*Paul McMurtry*

DISTRICT/ADDRESS:

*Norfolk and Suffolk*

*11th Norfolk*

**SENATE . . . . . No. 1559**

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By Mr. Rush, a petition (accompanied by bill, Senate, No. 1559) of Michael F. Rush and Paul  
McMurtry for legislation relative to sales tax relief in the aftermath of an emergency. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1391 OF 2013-2014.]

The Commonwealth of Massachusetts

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**In the One Hundred and Eighty-Ninth General Court  
(2015-2016)**  
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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 2012  
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.