

**SENATE . . . . . No. 1846**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Diana DiZoglio***

*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 extending raffle tax remittance deadline for small organizations.

PETITION OF:

NAME:

*Diana DiZoglio*

DISTRICT/ADDRESS:

*First Essex*

**SENATE . . . . . No. 1846**

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By Ms. DiZoglio, a petition (accompanied by bill, Senate, No. 1846) of Diana DiZoglio for legislation to extend raffle tax remittance deadline for small organizations. Revenue.

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**The Commonwealth of Massachusetts**

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

An Act extending raffle tax remittance deadline for small organizations.

*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 7A of chapter 271 of the General Laws is hereby amended by  
2 striking out the eighth paragraph and inserting in place thereof the following new paragraph:-

3           Any organization conducting or operating a raffle or bazaar under this section shall file a  
4 return with the state lottery commission, on a form prepared by it, and shall pay therewith a tax  
5 of five per cent of the gross proceeds derived from such raffle or bazaar, within:

6           (a) thirty days after the raffle or bazaar is held if such organization: (i) has no more than  
7 three full-time employees during such thirty-day period, or (ii) has realized no more than  
8 \$10,000 of gross proceeds from raffles or bazaars during such organization’s current fiscal year  
9 to date and no more than \$10,000 of gross proceeds from raffles or bazaars during such  
10 organization’s immediately preceding fiscal year; and

11           (b) ten days after the raffle or bazaar is held for all other organizations.

12           SECTION 2. This Act shall take effect as of July 1, 2021.