

SENATE No. 2000

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce E. Tarr

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 related to deductions for personal protective equipment costs for businesses.

PETITION OF:

NAME:

Bruce E. Tarr

DISTRICT/ADDRESS:

First Essex and Middlesex

SENATE No. 2000

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 2000) of Bruce E. Tarr for legislation related to deductions for personal protective equipment costs for businesses. Revenue.

The Commonwealth of Massachusetts

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

An Act related to deductions for personal protective equipment costs for businesses.

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. For purposes of this act the following shall be defined as

2 "Qualified Expenses"-Necessary expenses paid for personal protective equipment,
3 disinfectant, and other other supplies used for the prevention of the spread of the 2019 novel
4 coronavirus

5 SECTION 2. Notwithstanding any general or special law to the contrary a licensed
6 business in the commonwealth shall be allowed to deduct up to \$100 of qualified expenses per
7 employee. A business shall not be able to deduct more an \$10,000. Said deduction shall be
8 capped at \$10,000,000 annually.

9 SECTION 3. This act shall expire on January 1, 2025