

SENATE No. 2007

The Commonwealth of Massachusetts

PRESENTED BY:

John C. Velis

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 to prohibit the assessment of fees for sales tax owed by small businesses during the COVID-19 state disaster emergency.

PETITION OF:

NAME:

John C. Velis

DISTRICT/ADDRESS:

Second Hampden and Hampshire

SENATE No. 2007

By Mr. Velis, a petition (accompanied by bill, Senate, No. 2007) of John C. Velis for legislation to prohibit the assessment of fees for sales tax owed by small businesses during the COVID-19 state disaster emergency. Revenue.

The Commonwealth of Massachusetts

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

An Act to prohibit the assessment of fees for sales tax owed by small businesses during the COVID-19 state disaster emergency.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to ensure economic relief for small businesses, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public health.

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. As used in this section, the following word shall have the following
2 meaning:-

3 “Small business”, a business located in the Commonwealth with twenty or fewer full-
4 time employees and which has a gross annual income of three million dollars or less.

5 SECTION 2. Notwithstanding any other provision of law to the contrary, no taxing
6 jurisdiction shall assess a fee, including interest or penalties, for sales tax owed by a small
7 business during the period commencing with the declaration of the state disaster emergency
8 declared pursuant to the governor’s March 10, 2020 declaration of a state of emergency through
9 90 days following the end of such state disaster emergency.

SECTION 3. Upon passage, this act shall take effect immediately.