

**SENATE . . . . . No. 1767**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Nick Collins*

*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 small businesses and homeowners.

PETITION OF:

NAME:

*Nick Collins*

DISTRICT/ADDRESS:

*First Suffolk*

**SENATE . . . . . No. 1767**

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By Mr. Collins, a petition (accompanied by bill, Senate, No. 1767) of Nick Collins for legislation relative to small businesses and homeowners. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
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An Act relative to small businesses and homeowners.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

- 1           Income generated from one-time sales of small businesses of residential properties shall
- 2   be exempt of the application of the surtax XLIV of the Massachusetts constitution as most
- 3   recently amended.