

HOUSE No. 2742

The Commonwealth of Massachusetts

In the Year Two Thousand Nine

An Act offering tax relief to communities with taxable 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 6I of Chapter 62 of the General Laws is hereby amended by inserting the
2 following section:--

3 Chapter 62: Section 6J Tax Credit for Communities Hosting Taxable Businesses

4 Section 6J. Any community with a population under 20,000 people that hosts businesses,
5 corporations, or organizations that are subject to state sales or meals taxes shall be granted a tax
6 credit in the amount of 0.25 percent of the total amount of sales and meals taxes collected from
7 said establishments within the community, for the previous taxable year, to be used for the
8 purpose of offsetting costs incurred by the community to accommodate the businesses.