

SENATE No. 1559

The Commonwealth of Massachusetts

PRESENTED BY:

Michael F. Rush

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 sales tax relief in the aftermath of an emergency.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

Michael F. Rush

Norfolk and Suffolk

Paul McMurtry

11th Norfolk

SENATE No. 1559

By Mr. Rush, a petition (accompanied by bill, Senate, No. 1559) of Michael F. Rush and Paul
McMurtry for legislation relative to sales tax relief in the aftermath of an emergency. Revenue.

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE SENATE, NO. 1391 OF 2013-2014.]

The Commonwealth of Massachusetts

**In the One Hundred and Eighty-Ninth General Court
(2015-2016)**

An Act relative to sales tax relief in the aftermath of an emergency.

*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 6 of chapter 64H of the General Laws, as appearing in the 2012
2 Official Edition, is hereby amended by adding after subsection (xx), the following new
3 subsection:

4 (yy) Sale of office equipment and supplies, machinery, vehicles or other equipment to be
5 used by a business that has been substantially destroyed as a result of an emergency.

6 For the purposes of this subsection, the term “emergency” shall mean any situation
7 caused by unforeseen circumstances which render currently used real property unusable or
8 unavailable for the purposes intended and which creates an immediate need for other real
9 property to preserve the health or safety of persons or property.

10 SECTION 2. Notwithstanding any general or special law to the contrary, there shall be a
11 modification of the payroll tax for six months following the occurrence of a natural disaster for
12 businesses with less than fifty employees that are in the process of rebuilding.