

**SENATE . . . . . No. 1605**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*James E. Timilty*

*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 a small business gas tax credit.

PETITION OF:

NAME:

*James E. Timilty*

DISTRICT/ADDRESS:

*Bristol and Norfolk*

**SENATE . . . . . No. 1605**

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By Mr. Timilty, a petition (accompanied by bill, Senate, No. 1605) of James E. Timilty for legislation relative to a small business gas tax credit. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1446 OF 2013-2014.]

**The Commonwealth of Massachusetts**

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

An Act relative to a small business gas tax credit.

*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. Chapter 62 of the General Laws is hereby amended by inserting after  
2 section 6 the following section:—

3 Section 6½. (a) As used in this section the following words shall, unless the context  
4 clearly requires otherwise, have the following meanings:—

5 “Department”, the department of revenue. “Small Business”, a sole proprietorship,  
6 partnership, limited liability company, corporate trust, corporation or other business, including  
7 its affiliates that is: (i) independently owned and operated, (ii) not dominant in the field of  
8 operation in which it is bidding on government contracts, (iii) qualifies as a small business under  
9 the criteria and size standards of the Small Business Administration regulations and (iv) is under  
10 500 employees in the manufacturing and mining industries or under 100 employees for all

11 wholesale trade industries or does under \$6 million of business annually for retail and service  
12 industries or does under \$28.5 million of business annually for general & heavy construction  
13 industries or does under \$12 million of business annually for all special trade contractors and  
14 under \$0.75 million of business for agricultural industries “Creditable amount”, the monetary  
15 amount actually paid by a small business to provide gasoline or diesel for vehicles either owned  
16 by company or driven by employees in the normal course of business.

17 (b) There is hereby established a credit against the tax liability imposed by this chapter  
18 for small businesses to be known as the “Small Business Tax Credit”.

19 (c) The amount of the “Small Business Tax Credit” shall be up to 15 per cent of the  
20 creditable amount purchased in the taxable year.

21 (d) The commissioner shall promulgate rules and regulations relative to the  
22 administration and enforcement of this section.