

**SENATE . . . . . No. 1632**

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**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:	
<i>Michael F. Rush</i>	<i>Norfolk and Suffolk</i>	
<i>Leonard Mirra</i>	<i>2nd Essex</i>	<i>2/1/2017</i>
<i>Paul McMurtry</i>	<i>11th Norfolk</i>	<i>2/1/2017</i>
<i>Richard J. Ross</i>	<i>Norfolk, Bristol and Middlesex</i>	<i>2/2/2017</i>

**SENATE . . . . . No. 1632**

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By Mr. Rush, a petition (accompanied by bill, Senate, No. 1632) of Michael F. Rush, Leonard Mirra, Paul McMurtry and Richard J. Ross for legislation relative to sales tax relief in the aftermath of an emergency. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1559 OF 2015-2016.]

**The Commonwealth of Massachusetts**

\_\_\_\_\_  
**In the One Hundred and Ninetieth General Court  
(2017-2018)**  
\_\_\_\_\_

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 2014  
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.