

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Angelo M. Scaccia

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 meals tax forgiveness.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Angelo M. Scaccia</i>	<i>14th Suffolk</i>	<i>3/24/2020</i>
<i>Nika C. Elugardo</i>	<i>15th Suffolk</i>	<i>3/24/2020</i>
<i>Alan Silvia</i>	<i>7th Bristol</i>	<i>3/25/2020</i>
<i>Marcos A. Devers</i>	<i>16th Essex</i>	<i>3/25/2020</i>
<i>Paul A. Schmid, III</i>	<i>8th Bristol</i>	<i>3/25/2020</i>
<i>Edward F. Coppinger</i>	<i>10th Suffolk</i>	<i>3/25/2020</i>
<i>Diana DiZoglio</i>	<i>First Essex</i>	<i>3/25/2020</i>
<i>Peter J. Durant</i>	<i>6th Worcester</i>	<i>3/25/2020</i>
<i>Patrick Joseph Kearney</i>	<i>4th Plymouth</i>	<i>3/25/2020</i>
<i>David F. DeCoste</i>	<i>5th Plymouth</i>	<i>3/25/2020</i>
<i>Marc R. Pacheco</i>	<i>First Plymouth and Bristol</i>	<i>3/25/2020</i>
<i>Carlos González</i>	<i>10th Hampden</i>	<i>3/25/2020</i>
<i>Bud L. Williams</i>	<i>11th Hampden</i>	<i>3/26/2020</i>
<i>Brian M. Ashe</i>	<i>2nd Hampden</i>	<i>3/26/2020</i>
<i>Elizabeth A. Poirier</i>	<i>14th Bristol</i>	<i>3/26/2020</i>
<i>David Henry Argosky LeBoeuf</i>	<i>17th Worcester</i>	<i>3/26/2020</i>
<i>Denise Provost</i>	<i>27th Middlesex</i>	<i>3/26/2020</i>
<i>Adrian C. Madaro</i>	<i>1st Suffolk</i>	<i>3/26/2020</i>

<i>David Allen Robertson</i>	<i>19th Middlesex</i>	<i>3/26/2020</i>
<i>Lindsay N. Sabadosa</i>	<i>1st Hampshire</i>	<i>3/27/2020</i>
<i>Antonio F. D. Cabral</i>	<i>13th Bristol</i>	<i>3/27/2020</i>
<i>John C. Velis</i>	<i>4th Hampden</i>	<i>3/30/2020</i>
<i>William L. Crocker, Jr.</i>	<i>2nd Barnstable</i>	<i>3/30/2020</i>
<i>Joseph W. McGonagle, Jr.</i>	<i>28th Middlesex</i>	<i>3/30/2020</i>
<i>John Barrett, III</i>	<i>1st Berkshire</i>	<i>3/30/2020</i>
<i>Peter Capano</i>	<i>11th Essex</i>	<i>3/30/2020</i>

HOUSE No.

By Mr. Scaccia of Boston, a petition (subject to Joint Rule 12) of Angelo M. Scaccia and others relative to the suspension of certain taxes on meals and restaurants during the COVID-19 pandemic. Revenue.

The Commonwealth of Massachusetts

In the One Hundred and Ninety-First General Court
(2019-2020)

An Act relative to meals tax forgiveness.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to provide forthwith for the suspension of certain taxes during the COVID-19 pandemic in the Commonwealth, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public health.

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. Notwithstanding any general or special law to the contrary, no tax shall be
2 imposed on the sale of restaurant meals on which an excise is imposed pursuant to section 2 of
3 chapter 64H of the General Laws or section 2 of chapter 64L of the General Laws for the
4 duration of executive order 591 and 30 days following the termination of said executive order.

5 SECTION 2. Notwithstanding any general or special law to the contrary, any tax,
6 interest, or penalty owed to the commonwealth by a business resulting from the sale of restaurant
7 meals on which an excise tax is imposed pursuant to section 2 of chapter 64H of the General
8 Laws or section 2 of chapter 64L of the General Laws while executive order 591 is in effect and
9 30 days following the termination of said executive order shall be forgiven.

SECTION 3. Sections 1 and 2 of this act shall take effect as of March 10, 2020.