

**HOUSE . . . . . No.**

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

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

**HOUSE . . . . . No.**

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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.

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**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.