

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

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Paul McMurtry***

*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 the waiver of accrued meals tax interest related to the COVID-19 pandemic.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Paul McMurtry</i>	<i>11th Norfolk</i>	<i>5/20/2020</i>
<i>Frank A. Moran</i>	<i>17th Essex</i>	<i>5/21/2020</i>
<i>David T. Vieira</i>	<i>3rd Barnstable</i>	<i>5/21/2020</i>
<i>Kevin G. Honan</i>	<i>17th Suffolk</i>	<i>5/21/2020</i>
<i>Christopher Hendricks</i>	<i>11th Bristol</i>	<i>5/21/2020</i>
<i>Mathew J. Muratore</i>	<i>1st Plymouth</i>	<i>5/21/2020</i>
<i>Natalie M. Blais</i>	<i>1st Franklin</i>	<i>5/21/2020</i>
<i>Edward J. Kennedy</i>	<i>First Middlesex</i>	<i>5/21/2020</i>
<i>Danielle W. Gregoire</i>	<i>4th Middlesex</i>	<i>5/21/2020</i>
<i>Daniel J. Ryan</i>	<i>2nd Suffolk</i>	<i>5/21/2020</i>
<i>Kathleen R. LaNatra</i>	<i>12th Plymouth</i>	<i>5/21/2020</i>
<i>Jeffrey N. Roy</i>	<i>10th Norfolk</i>	<i>5/21/2020</i>
<i>Bruce J. Ayers</i>	<i>1st Norfolk</i>	<i>5/21/2020</i>
<i>Antonio F. D. Cabral</i>	<i>13th Bristol</i>	<i>5/21/2020</i>
<i>Elizabeth A. Poirier</i>	<i>14th Bristol</i>	<i>5/21/2020</i>
<i>Lori A. Ehrlich</i>	<i>8th Essex</i>	<i>5/21/2020</i>
<i>Steven S. Howitt</i>	<i>4th Bristol</i>	<i>5/21/2020</i>
<i>Steven Ultrino</i>	<i>33rd Middlesex</i>	<i>5/21/2020</i>

<i>Thomas M. Stanley</i>	<i>9th Middlesex</i>	<i>5/21/2020</i>
<i>Paul J. Donato</i>	<i>35th Middlesex</i>	<i>5/21/2020</i>
<i>Lindsay N. Sabadosa</i>	<i>1st Hampshire</i>	<i>5/22/2020</i>
<i>Marcos A. Devers</i>	<i>16th Essex</i>	<i>5/22/2020</i>
<i>Hannah Kane</i>	<i>11th Worcester</i>	<i>5/22/2020</i>
<i>Jerald A. Parisella</i>	<i>6th Essex</i>	<i>5/22/2020</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>	<i>5/22/2020</i>
<i>Michelle L. Ciccolo</i>	<i>15th Middlesex</i>	<i>5/22/2020</i>
<i>Carolyn C. Dykema</i>	<i>8th Middlesex</i>	<i>5/22/2020</i>
<i>Brian M. Ashe</i>	<i>2nd Hampden</i>	<i>5/22/2020</i>
<i>Ann-Margaret Ferrante</i>	<i>5th Essex</i>	<i>5/22/2020</i>
<i>Dylan A. Fernandes</i>	<i>Barnstable, Dukes and Nantucket</i>	<i>5/22/2020</i>
<i>Elizabeth A. Malia</i>	<i>11th Suffolk</i>	<i>5/22/2020</i>
<i>John H. Rogers</i>	<i>12th Norfolk</i>	<i>5/22/2020</i>
<i>Angelo J. Puppolo, Jr.</i>	<i>12th Hampden</i>	<i>5/22/2020</i>
<i>Angelo L. D'Emilia</i>	<i>8th Plymouth</i>	<i>5/22/2020</i>
<i>David K. Muradian, Jr.</i>	<i>9th Worcester</i>	<i>5/22/2020</i>
<i>Paul F. Tucker</i>	<i>7th Essex</i>	<i>5/22/2020</i>
<i>David Biele</i>	<i>4th Suffolk</i>	<i>5/22/2020</i>
<i>Brian W. Murray</i>	<i>10th Worcester</i>	<i>5/22/2020</i>
<i>Daniel R. Carey</i>	<i>2nd Hampshire</i>	<i>5/23/2020</i>
<i>Susannah M. Whipps</i>	<i>2nd Franklin</i>	<i>5/26/2020</i>
<i>Josh S. Cutler</i>	<i>6th Plymouth</i>	<i>5/26/2020</i>
<i>Michael J. Finn</i>	<i>6th Hampden</i>	<i>5/26/2020</i>
<i>Kate Lipper-Garabedian</i>	<i>32nd Middlesex</i>	<i>5/26/2020</i>
<i>Carmine Lawrence Gentile</i>	<i>13th Middlesex</i>	<i>5/26/2020</i>
<i>Mark J. Cusack</i>	<i>5th Norfolk</i>	<i>5/26/2020</i>
<i>Michael S. Day</i>	<i>31st Middlesex</i>	<i>5/26/2020</i>
<i>Kate Hogan</i>	<i>3rd Middlesex</i>	<i>5/26/2020</i>
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>	<i>5/26/2020</i>
<i>John Barrett, III</i>	<i>1st Berkshire</i>	<i>5/26/2020</i>
<i>David Paul Linsky</i>	<i>5th Middlesex</i>	<i>5/26/2020</i>
<i>Jon Santiago</i>	<i>9th Suffolk</i>	<i>5/26/2020</i>
<i>William L. Crocker, Jr.</i>	<i>2nd Barnstable</i>	<i>5/26/2020</i>
<i>John C. Velis</i>	<i>4th Hampden</i>	<i>5/26/2020</i>
<i>RoseLee Vincent</i>	<i>16th Suffolk</i>	<i>5/26/2020</i>
<i>Julian Cyr</i>	<i>Cape and Islands</i>	<i>5/26/2020</i>
<i>James Arciero</i>	<i>2nd Middlesex</i>	<i>5/26/2020</i>
<i>Michael O. Moore</i>	<i>Second Worcester</i>	<i>5/27/2020</i>

<i>Linda Dean Campbell</i>	<i>15th Essex</i>	<i>5/27/2020</i>
<i>Kay Khan</i>	<i>11th Middlesex</i>	<i>5/27/2020</i>
<i>Stephan Hay</i>	<i>3rd Worcester</i>	<i>5/27/2020</i>
<i>Adrian C. Madaro</i>	<i>1st Suffolk</i>	<i>5/27/2020</i>
<i>Edward F. Coppinger</i>	<i>10th Suffolk</i>	<i>5/27/2020</i>
<i>Nika C. Elugardo</i>	<i>15th Suffolk</i>	<i>5/28/2020</i>
<i>Richard M. Haggerty</i>	<i>30th Middlesex</i>	<i>5/29/2020</i>
<i>Sal N. DiDomenico</i>	<i>Middlesex and Suffolk</i>	<i>5/29/2020</i>

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

By Mr. McMurtry of Dedham, a petition (subject to Joint Rule 12) of Paul McMurtry and others relative to the waiver of interest accrued on meals taxes related to the COVID-19 pandemic. Revenue.

**The Commonwealth of Massachusetts**

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

An Act relative to the waiver of accrued meals tax interest related to the COVID-19 pandemic.

*Whereas*, The deferred operation of this act would tend to defeat its purpose, which is to provide forthwith for the waiver of certain accrued interest 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           Notwithstanding any general or special law or rule or regulation to the contrary, no  
2 interest shall accrue on the payment of any tax resulting from the sale of restaurant meals on  
3 which an excise tax is imposed pursuant to section 2 of chapter 64H of the General Laws or  
4 section 2 of the chapter 64L of the General Laws if the commissioner of revenue has taken action  
5 to waive, abate or suspend late file or late pay penalties pursuant to subsection (f) of section 33  
6 of chapter 62C of the General Laws as a result of the 2019 novel coronavirus, also known as  
7 COVID-19, pandemic.