

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Danielle W. Gregoire

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 delayed remittance of meals tax by vendors to the Commonwealth due to the COVID-19 Pandemic.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|---------------------------------|-----------------------|------------------|
| <i>Danielle W. Gregoire</i> | <i>4th Middlesex</i> | <i>5/25/2020</i> |
| <i>Carmine Lawrence Gentile</i> | <i>13th Middlesex</i> | <i>5/26/2020</i> |
| <i>Mathew J. Muratore</i> | <i>1st Plymouth</i> | <i>5/26/2020</i> |
| <i>David F. DeCoste</i> | <i>5th Plymouth</i> | <i>5/26/2020</i> |
| <i>Susannah M. Whipps</i> | <i>2nd Franklin</i> | <i>5/26/2020</i> |
| <i>Frank A. Moran</i> | <i>17th Essex</i> | <i>5/26/2020</i> |
| <i>Kathleen R. LaNatra</i> | <i>12th Plymouth</i> | <i>5/26/2020</i> |
| <i>Daniel J. Ryan</i> | <i>2nd Suffolk</i> | <i>5/26/2020</i> |
| <i>Paul McMurtry</i> | <i>11th Norfolk</i> | <i>5/26/2020</i> |
| <i>Smitty Pignatelli</i> | <i>4th Berkshire</i> | <i>5/26/2020</i> |
| <i>John C. Velis</i> | <i>4th Hampden</i> | <i>5/26/2020</i> |
| <i>Kevin G. Honan</i> | <i>17th Suffolk</i> | <i>5/26/2020</i> |
| <i>RoseLee Vincent</i> | <i>16th Suffolk</i> | <i>5/26/2020</i> |
| <i>Natalie M. Blais</i> | <i>1st Franklin</i> | <i>5/26/2020</i> |
| <i>Edward F. Coppinger</i> | <i>10th Suffolk</i> | <i>5/26/2020</i> |
| <i>Stephan Hay</i> | <i>3rd Worcester</i> | <i>5/26/2020</i> |
| <i>Carlos González</i> | <i>10th Hampden</i> | <i>5/27/2020</i> |

| | | |
|----------------------------|------------------------------|------------------|
| <i>Linda Dean Campbell</i> | <i>15th Essex</i> | <i>5/27/2020</i> |
| <i>Jay D. Livingstone</i> | <i>8th Suffolk</i> | <i>5/27/2020</i> |
| <i>David Biele</i> | <i>4th Suffolk</i> | <i>5/27/2020</i> |
| <i>Adrian C. Madaro</i> | <i>1st Suffolk</i> | <i>5/27/2020</i> |
| <i>Marcos A. Devers</i> | <i>16th Essex</i> | <i>5/28/2020</i> |
| <i>Nika C. Elugardo</i> | <i>15th Suffolk</i> | <i>5/28/2020</i> |
| <i>John J. Mahoney</i> | <i>13th Worcester</i> | <i>5/28/2020</i> |
| <i>Tram T. Nguyen</i> | <i>18th Essex</i> | <i>6/1/2020</i> |
| <i>Norman J. Orrall</i> | <i>12th Bristol</i> | <i>6/1/2020</i> |
| <i>Brian W. Murray</i> | <i>10th Worcester</i> | <i>6/1/2020</i> |
| <i>Sal N. DiDomenico</i> | <i>Middlesex and Suffolk</i> | <i>6/1/2020</i> |
| <i>Claire D. Cronin</i> | <i>11th Plymouth</i> | <i>6/2/2020</i> |
| <i>Josh S. Cutler</i> | <i>6th Plymouth</i> | <i>6/2/2020</i> |
| <i>Colleen M. Garry</i> | <i>36th Middlesex</i> | <i>6/2/2020</i> |

HOUSE No.

By Miss Gregoire of Marlborough, a petition (subject to Joint Rule 12) of Danielle W. Gregoire and others relative to the remittance of meals tax by vendors due 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 delayed remittance of meals tax by vendors to the Commonwealth due to the COVID-19 Pandemic.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to provide forthwith for installment payments of meals taxes owed to the commonwealth by vendors as a result of 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 convenience.

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 to the contrary, any tax resulting from the
2 sale of restaurant meals on which: (1) an excise tax is imposed pursuant to section 2 of chapter
3 64H of the General Laws or section 2 of the chapter 64L of the General Laws and (2) the
4 commissioner of revenue has taken action to waive, abate or suspend late file or late pay
5 penalties pursuant to subsection (f) of section 33 of chapter 62C of the General Laws as a result
6 of the 2019 novel coronavirus, also known as COVID-19 pandemic, shall be remitted to the
7 commonwealth on or before June 20, 2022. The department of revenue shall permit the vendor to
8 remit said tax in installments; provided, that the full amount due to the commonwealth is
9 remitted on or before June 20, 2022.