

**SENATE . . . . . No. 1723**

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**The Commonwealth of Massachusetts**

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PRESENTED BY:

***Michael O. Moore***

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*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 taxation of small business in the Commonwealth.**

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PETITION OF:

NAME:

*Michael O. Moore*

DISTRICT/ADDRESS:

*Second Worcester*

**SENATE . . . . . No. 1723**

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By Mr. Moore, a petition (accompanied by bill, Senate, No. 1723) of Michael O. Moore for legislation relative to the taxation of small business in the Commonwealth. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1578 OF 2017-2018.]

**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-First General Court  
(2019-2020)**  
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An Act relative to the taxation of small business in the Commonwealth.

*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 32D of Chapter 63 of the General Laws, as appearing in the 2016  
2 Official Edition, is hereby amended by striking out, in line 13, the figure “\$6,000,000” and  
3 inserting in place thereof the following figure:- “12,000,000.

4           SECTION 2. Said Section 32D of said Chapter 63, as so appearing, is hereby further  
5 amended by striking out, in line 19, the figure “6,000,000” and inserting in place thereof the  
6 following figure:- “12,000,000.

7           SECTION 3. Said Section 32D of said Chapter 63, as so appearing, is hereby further  
8 amended by striking out, in line 19, the figure “9,000,000” and inserting in place thereof the  
9 following figure:- “18,000,000”.

10           SECTION 4. Said Section 32D of said Chapter 63, as so appearing, is hereby further  
11 amended by striking out, in line 21, the following figure “9,000,000” and inserting in place  
12 thereof the following figure:- “18,000,000”.

13           SECTION 5. For the purposes of this section, the total receipts thresholds shall increase  
14 by the percentage of the Consumer Price Index from the previous calendar year issued by the  
15 federal Bureau of Labor Statistics or shall remain the same in the event of a decrease in the  
16 Consumer Price Index.