

**HOUSE . . . . . No. 2929**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Sheila C. Harrington*

*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 providing financial relief to small businesses during the COVID-19 pandemic.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Sheila C. Harrington</i>	<i>1st Middlesex</i>	<i>2/12/2021</i>
<i>Christopher Hendricks</i>	<i>11th Bristol</i>	<i>2/25/2021</i>

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By Mrs. Harrington of Groton, a petition (accompanied by bill, House, No. 2929) of Sheila C. Harrington and Christopher Hendricks relative to an income tax deduction for the federal paycheck protection program. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-Second General Court  
(2021-2022)**  
\_\_\_\_\_

An Act providing financial relief to small businesses during the COVID-19 pandemic.

*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. Paragraph (2) of subsection (a) of section 2 of chapter 62 of the General  
2   Laws, as appearing in the 2018 Official Edition, is hereby amended by adding the following  
3   subparagraph:-

4           (R) An amount which, but for this section, would be included in the Massachusetts gross  
5   income, in whole or in part, of an eligible recipient, as defined in 16 U.S.C. § 636(a)(36)(A)(iv),  
6   as a result of the forgiveness of indebtedness described in 15 U.S.C. § 9005(b).