

HOUSE No. 2963

The Commonwealth of Massachusetts

PRESENTED BY:

Bradley H. Jones, Jr.

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 exempting small businesses from a telecommunications tax.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|-------------------------------|-----------------------|------------------|
| <i>Bradley H. Jones, Jr.</i> | <i>20th Middlesex</i> | <i>2/18/2021</i> |
| <i>Susan Williams Gifford</i> | <i>2nd Plymouth</i> | <i>2/25/2021</i> |
| <i>Paul K. Frost</i> | <i>7th Worcester</i> | <i>3/11/2021</i> |
| <i>Mathew J. Muratore</i> | <i>1st Plymouth</i> | <i>3/22/2021</i> |
| <i>Steven S. Howitt</i> | <i>4th Bristol</i> | <i>3/31/2021</i> |

HOUSE No. 2963

By Mr. Jones of North Reading, a petition (accompanied by bill, House, No. 2963) of Bradley H. Jones, Jr., and others relative to exempting certatin small businesses from the telecommunications sales tax. Revenue.

The Commonwealth of Massachusetts

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

An Act exempting small businesses from a telecommunications tax.

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 6 of Chapter 64H of the General Laws, as appearing in the 2018
2 Official Edition is hereby amended by adding the following new subsection:-

3 (bb) Any sole proprietorship, partnership, limited liability company, corporate trust,
4 corporation or other business that is: (i) independently owned and operated, (ii) qualifies as a
5 small business under the criteria and size standards of the Small Business Administration
6 regulations and (iii) employs fewer than 100 employees in the commonwealth or does under \$2
7 million of business annually for retail and service industries shall be exempt for any sales tax
8 imposed on telecommunications services, as defined by section 1 of said chapter 64H.