

**HOUSE . . . . . No. 2975**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Michael P. Kushmerek and John J. Cronin***

*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 sales tax on certain items during the state of emergency due to COVID-19.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Michael P. Kushmerek</i>	<i>3rd Worcester</i>	<i>2/10/2021</i>
<i>John J. Cronin</i>	<i>Worcester and Middlesex</i>	<i>2/10/2021</i>
<i>Vanna Howard</i>	<i>17th Middlesex</i>	<i>2/12/2021</i>
<i>Colleen M. Garry</i>	<i>36th Middlesex</i>	<i>2/16/2021</i>
<i>Adam J. Scanlon</i>	<i>14th Bristol</i>	<i>2/16/2021</i>
<i>Marcos A. Devers</i>	<i>16th Essex</i>	<i>2/16/2021</i>
<i>Jessica Ann Giannino</i>	<i>16th Suffolk</i>	<i>2/23/2021</i>
<i>Jacob R. Oliveira</i>	<i>7th Hampden</i>	<i>2/24/2021</i>
<i>David Allen Robertson</i>	<i>19th Middlesex</i>	<i>2/25/2021</i>
<i>Elizabeth A. Malia</i>	<i>11th Suffolk</i>	<i>3/15/2021</i>
<i>Tami L. Gouveia</i>	<i>14th Middlesex</i>	<i>4/12/2021</i>

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By Representative Kushmerek of Fitchburg and Senator Cronin, a joint petition (accompanied by bill, House, No. 2975) of Michael P. Kushmerek, John Cronin and others relative to sales tax on certain items during the state of emergency due to COVID-19. Revenue.

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**The Commonwealth of Massachusetts**

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

An Act relative to sales tax on certain items during the state of emergency due to COVID-19.

*Whereas*, The deferred operation of this act would tend to defeat its purpose, which is to establish forthwith a sales tax exemption for certain items during the state of emergency due to COVID-19, 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 sections 2 and 6 of chapter 64H of the General Laws or any other  
2   general or special law to the contrary, face masks, face shields and hand sanitizer shall not be  
3   subject to excise tax imposed by said chapter 64 from the effective date of this act until the  
4   termination of the state of emergency declared by the governor on March 10, 2020.