

**HOUSE . . . . . No. 2988**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Jay D. Livingstone*

*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 economic recovery for small businesses.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Jay D. Livingstone</i>	<i>8th Suffolk</i>	<i>2/17/2021</i>
<i>Mike Connolly</i>	<i>26th Middlesex</i>	<i>3/8/2021</i>

**HOUSE . . . . . No. 2988**

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By Mr. Livingstone of Boston, a petition (accompanied by bill, House, No. 2988) of Jay D. Livingstone and Mike Connolly relative to the taxation of small businesses. Revenue.

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**The Commonwealth of Massachusetts**

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

An Act relative to economic recovery for small businesses.

*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. Chapter 59 of the General Laws is hereby amended by inserting the  
2 following new section:

3           Section 5I 1/2. With respect to each parcel of real property classified as class three,  
4 commercial, in each city or town certified by the commissioner to be assessing all property at its  
5 full and fair cash valuation, and at the option of the board of selectmen or mayor, with the  
6 approval of the city council, as the case may be, there shall be an exemption equal to not more  
7 than twenty percent of the value of those portions of the parcel, as occupied by a Qualifying  
8 Small Business; provided, however, that such exemption shall only apply when (i) that portion of  
9 the property qualifying hereunder that is occupied by the owner of the property or (ii) that  
10 portion of the property qualifying hereunder is occupied by a tenant whose financial obligations  
11 will be reduced by eighty-five percent (85%) of the exemption attributable to the tenants leased  
12 premise.

13           A qualifying small business is (i) has its principal place of business in the  
14 Commonwealth; (ii) has at least 50 percent of its employees located in the business's principal  
15 place of business; (iii) employs 50 or fewer full-time employees working at one place of  
16 business; and (iv) has gross revenues equal to or less than \$10,000,000 in the fiscal year prior to  
17 eligibility.

18           This exemption shall be in addition to any exemptions allowable under section five. The  
19 value of exemptions granted under this section shall be borne by the combined value of class  
20 three commercial property and class four industrial property.

21           In those cities and towns in which an exemption is made available hereunder, a taxpayer  
22 aggrieved by the failure to receive such commercial exemption may apply for such commercial  
23 exemption to the assessors, in writing, on a form approved by the commissioner, on or before the  
24 deadline for an application for exemption under section 59.

25           A timely application filed hereunder shall, for the purposes of this chapter, be treated as a  
26 timely filed application pursuant to section 59.