

HOUSE No. 3071

The Commonwealth of Massachusetts

PRESENTED BY:

Michael J. Soter

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 promoting COVID-19 economic recovery through meals tax relief.

PETITION OF:

| NAME: | DISTRICT/ADDRESS: | DATE ADDED: |
|-------------------------------|------------------------------|------------------|
| <i>Michael J. Soter</i> | <i>8th Worcester</i> | <i>1/27/2021</i> |
| <i>Shawn Dooley</i> | <i>9th Norfolk</i> | <i>2/11/2021</i> |
| <i>Christopher Hendricks</i> | <i>11th Bristol</i> | <i>2/11/2021</i> |
| <i>Joseph D. McKenna</i> | <i>18th Worcester</i> | <i>2/12/2021</i> |
| <i>David F. DeCoste</i> | <i>5th Plymouth</i> | <i>2/12/2021</i> |
| <i>Steven G. Xiarhos</i> | <i>5th Barnstable</i> | <i>2/16/2021</i> |
| <i>Ryan C. Fattman</i> | <i>Worcester and Norfolk</i> | <i>2/22/2021</i> |
| <i>David K. Muradian, Jr.</i> | <i>9th Worcester</i> | <i>2/23/2021</i> |
| <i>David Allen Robertson</i> | <i>19th Middlesex</i> | <i>2/25/2021</i> |
| <i>Norman J. Orrall</i> | <i>12th Bristol</i> | <i>2/26/2021</i> |

HOUSE No. 3071

By Mr. Soter of Bellingham, a petition (accompanied by bill, House, No. 3071) of Michael J. Soter and others relative to relief from the meals tax for certain small businesses. Revenue.

The Commonwealth of Massachusetts

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

An Act promoting COVID-19 economic recovery through meals tax relief.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to provide immediate financial relief for the small businesses in the Commonwealth, 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 SECTION 1. Notwithstanding any general or special law to the contrary, business owners
2 which: (i) have average annual revenues of less than \$4,000,000; (ii) have been in operation in
3 both calendar years 2020 and 2021and throughout the declared state of emergency; and (iii)
4 employ 50 or fewer full-time employees, shall be exempt from submitting meals tax payments to
5 the department of revenue, under section 2 of chapter 64L of the General Laws for calendar
6 years 2020 and 2021.

7 Such business owners who made deferred payments in calendar year 2020 shall not be
8 required to pay deferred meals taxes, but must report their taxable sales revenue to the
9 department to determine the business’ meals tax obligation for 2020 deferment and 2021 taxes.

10 The department of revenue must determine the credit for the given calendar year and shall
11 maintain such records.

12 Such business owners who paid 2020 meals taxes shall be given a rebate for all meals tax
13 paid. Rebates must be paid within 45 days of the passage of this act. Businesses submitting
14 quarterly payments for meals taxes for the 2021 calendar year must report meals tax revenue, but
15 shall be exempt from making such payments.

16 Any business penalized for late payment of meals tax in the 2020 calendar year shall be
17 rebated for those penalties. All businesses which qualify under this section must have all
18 necessary licenses and paperwork paid for and filed with the appropriate local body and the
19 Secretary of State's office for the year 2021.