

**HOUSE . . . . . No. 484**

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The Commonwealth of Massachusetts

PRESENTED BY:

*Paul K. Frost*

*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 exempting restaurants from state sales taxes.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Paul K. Frost</i>	<i>7th Worcester</i>	<i>2/19/2021</i>
<i>Norman J. Orrall</i>	<i>12th Bristol</i>	<i>3/9/2021</i>

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By Mr. Frost of Auburn, a petition (accompanied by bill, House, No. 484) of Paul K. Frost and Norman J. Orrall relative to exempting restaurants from certain sales taxes paid during the pandemic. Covid-19 and Emergency Preparedness and Management.

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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 relative to exempting restaurants from state sales taxes.

*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 provisions or special laws to the contrary,  
2 restaurant owners shall be permitted to keep all collected state sales taxes, except for taxes  
3 collected under section 2 of chapter 64L of the general laws, or be reimbursed by the state, if said  
4 taxes were paid for the time period of March 15, 2020 to February 3, 2021.