

SENATE No. 1846

The Commonwealth of Massachusetts

PRESENTED BY:

Diana DiZoglio

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 extending raffle tax remittance deadline for small organizations.

PETITION OF:

NAME:

Diana DiZoglio

DISTRICT/ADDRESS:

First Essex

SENATE No. 1846

By Ms. DiZoglio, a petition (accompanied by bill, Senate, No. 1846) of Diana DiZoglio for legislation to extend raffle tax remittance deadline for small organizations. Revenue.

The Commonwealth of Massachusetts

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

An Act extending raffle tax remittance deadline for small organizations.

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 7A of chapter 271 of the General Laws is hereby amended by
2 striking out the eighth paragraph and inserting in place thereof the following new paragraph:-

3 Any organization conducting or operating a raffle or bazaar under this section shall file a
4 return with the state lottery commission, on a form prepared by it, and shall pay therewith a tax
5 of five per cent of the gross proceeds derived from such raffle or bazaar, within:

6 (a) thirty days after the raffle or bazaar is held if such organization: (i) has no more than
7 three full-time employees during such thirty-day period, or (ii) has realized no more than
8 \$10,000 of gross proceeds from raffles or bazaars during such organization’s current fiscal year
9 to date and no more than \$10,000 of gross proceeds from raffles or bazaars during such
10 organization’s immediately preceding fiscal year; and

11 (b) ten days after the raffle or bazaar is held for all other organizations.

12 SECTION 2. This Act shall take effect as of July 1, 2021.