

# SENATE . . . . . No. 1928

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## The Commonwealth of Massachusetts

PRESENTED BY:

***Michael O. Moore***

*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 the taxation of small business in the Commonwealth.

PETITION OF:

NAME:

*Michael O. Moore*

DISTRICT/ADDRESS:

*Second Worcester*

# SENATE . . . . . No. 1928

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By Mr. Moore, a petition (accompanied by bill, Senate, No. 1928) of Michael O. Moore for legislation relative to the taxation of small business in the Commonwealth. Revenue.

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[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE SENATE, NO. 1723 OF 2019-2020.]

## The Commonwealth of Massachusetts

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

An Act relative to the taxation of small business in the Commonwealth.

*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. Subsection (a) of section 32D of chapter 63 of the General Laws, as  
2   appearing in the 2018 Official Edition, is hereby amended by striking out the figure  
3   “\$6,000,000”, each time it appears, and inserting in place thereof, in each instance, the following  
4   figure:- 12,000,000.

5           SECTION 2. Said subsection (a) of said section 32D of said chapter 63, as so appearing,  
6   is hereby further amended by striking out the figure “9,000,000”, each time it appears, and  
7   inserting in place thereof, in each instance, the following figure:- 18,000,000.

8           SECTION 3. For the purposes of this section, the total receipts thresholds shall increase  
9   by the percentage of the Consumer Price Index from the previous calendar year issued by the

- 10 federal Bureau of Labor Statistics or shall remain the same in the event of a decrease in the
- 11 Consumer Price Index.