

**SENATE . . . . . No. 2000**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

*Bruce E. Tarr*

*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 related to deductions for personal protective equipment costs for businesses.

PETITION OF:

NAME:

*Bruce E. Tarr*

DISTRICT/ADDRESS:

*First Essex and Middlesex*

**SENATE . . . . . No. 2000**

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By Mr. Tarr, a petition (accompanied by bill, Senate, No. 2000) of Bruce E. Tarr for legislation related to deductions for personal protective equipment costs for businesses. Revenue.

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**The Commonwealth of Massachusetts**

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

An Act related to deductions for personal protective equipment costs for 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. For purposes of this act the following shall be defined as

2 "Qualified Expenses"-Necessary expenses paid for personal protective equipment,  
3 disinfectant, and other other supplies used for the prevention of the spread of the 2019 novel  
4 coronavirus

5 SECTION 2. Notwithstanding any general or special law to the contrary a licensed  
6 business in the commonwealth shall be allowed to deduct up to \$100 of qualified expenses per  
7 employee. A business shall not be able to deduct more an \$10,000. Said deduction shall be  
8 capped at \$10,000,000 annually.

9 SECTION 3. This act shall expire on January 1, 2025