

**HOUSE . . . . . No. 2847**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

***Bradley H. Jones, Jr.***

*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 small businesses from the telecommunications tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>	<i>1/17/2023</i>
<i>Nicholas A. Boldyga</i>	<i>3rd Hampden</i>	<i>1/26/2023</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>	<i>1/26/2023</i>
<i>F. Jay Barrows</i>	<i>1st Bristol</i>	<i>1/26/2023</i>
<i>Paul K. Frost</i>	<i>7th Worcester</i>	<i>1/31/2023</i>
<i>Kimberly N. Ferguson</i>	<i>1st Worcester</i>	<i>2/1/2023</i>

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By Representative Jones of North Reading, a petition (accompanied by bill, House, No. 2847) of Bradley H. Jones, Jr., and others relative to exempting small businesses from the telecommunications tax. Revenue.

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**The Commonwealth of Massachusetts**

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**In the One Hundred and Ninety-Third General Court  
(2023-2024)**  
\_\_\_\_\_

An Act relative to exempting small businesses from the telecommunications tax.

*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 6 of Chapter 64H of the General Laws, as appearing in the 2020  
2 Official Edition is hereby amended by adding the following new subsection:-

3           (bb) Any sole proprietorship, partnership, limited liability company, corporate trust,  
4 corporation or other business that is: (i) independently owned and operated, (ii) qualifies as a  
5 small business under the criteria and size standards of the Small Business Administration  
6 regulations and (iii) employs fewer than 100 employees in the commonwealth or does under \$2  
7 million of business annually for retail and service industries shall be exempt for any sales tax  
8 imposed on telecommunications services, as defined by section 1 of said chapter 64H.