

HOUSE No.

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>1/13/2025</i>
<i>Kimberly N. Ferguson</i>	<i>1st Worcester</i>	<i>1/14/2025</i>

HOUSE No.

[Pin Slip]

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2847 OF 2023-2024.]

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

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 2022
2 Official Edition, as most recently amended by Chapter 238 of the Acts of 2024, is hereby
3 amended by adding the following new subsection:-

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