

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Paul K. Frost

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 Chapter 63D taxation for small businesses.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Paul K. Frost</i>	<i>7th Worcester</i>	<i>9/24/2025</i>

HOUSE No.

By Representative Frost of Auburn, a petition (subject to Joint Rule 12) of Paul K. Frost relative to refundable credits for eligible pass-through entities. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to Chapter 63D taxation for small 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. Section 2 of Chapter 63D of the General Laws as appearing in the 2022
2 Official Edition, is hereby amended by inserting the following paragraph:-

3 “For the tax year beginning January 1, 2025 and ending December 31, 2025, any
4 payments that were made under this chapter may be treated as Massachusetts income tax
5 withholdings on behalf of the business owners”