

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Ryan C. Fattman

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 amending advance sales tax payment penalties.

PETITION OF:

NAME:

Ryan C. Fattman

DISTRICT/ADDRESS:

Worcester and Hampden

SENATE No.

[Pin Slip]

The Commonwealth of Massachusetts

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

An Act amending advance sales tax payment penalties.

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 16B of chapter 62C of the General Laws, as appearing in the 2022 Official
2 Edition, is hereby amended by inserting in line 32 after the words “total tax collected during the
3 filing period”, the following:- “or if an entity has engaged in willful ignorance of the
4 implementation of this section and other guidance issued by the department of revenue, or if
5 fines and penalties have caused hardship.”