

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Michael O. Moore

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 the taxation of small business in the commonwealth.

PETITION OF:

NAME:

Michael O. Moore

DISTRICT/ADDRESS:

Second Worcester

SENATE No.

[Pin Slip]

The Commonwealth of Massachusetts

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

An Act relative to the taxation of small business in the commonwealth.

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 32D of chapter 63 of the General Laws, as appearing in the 2022
2 Official Edition, is hereby amended by striking out the figure “\$6,000,000”, each time it appears,
3 and inserting in place thereof the following figure:- “12,000,000”; and,

4 Said section is hereby further amended by striking out the figure “9,000,000””, each time
5 it appears, and inserting in place thereof the following figure:- “18,000,000”.

6 SECTION 2. For the purposes of this section, the total receipts thresholds shall increase
7 by the percentage of the Consumer Price Index from the previous calendar year issued by the
8 federal Bureau of Labor Statistics or shall remain the same in the even of a decrease in the
9 Consumer Price Index.