

HOUSE No. 4728

The Commonwealth of Massachusetts

PRESENTED BY:

Mindy Domb and Daniel R. Carey

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 taxes while executive order 591 is in effect.

PETITION OF:

NAME:

DISTRICT/ADDRESS:

Mindy Domb

3rd Hampshire

Daniel R. Carey

2nd Hampshire

HOUSE No. 4728

By Representatives Domb of Amherst and Carey of Easthampton, a petition (subject to Joint Rule 12) of Mindy Domb and Daniel R. Carey for legislation to extend the deadline for collection of certain taxes from restaurants, lodging and meeting venues during the declared state of emergency due to COVID-19. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-First General Court
(2019-2020)**

An Act relative to taxes while executive order 591 is in effect.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to provide forthwith for the suspension of certain taxes during the COVID-19 pandemic in the Commonwealth, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public health.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 (a) For the purposes of this act, the following words shall, unless the context clearly
2 requires otherwise, have the following meanings:

3 “Exempt business”, (1) a restaurant, as defined in section 6 of chapter 64H of the
4 General Laws; (2) a bed and breakfast establishment, hotel, lodging house, short-term rental or
5 motel, as defined in section 1 of chapter 64G of the General Laws; or (3) a meeting venue,
6 including, but not limited to a space, room, or venue used for the purpose of hosting an event or
7 gathering, such as a conference, convention or concert.

8 “Exempt commodities”, (1) the transfer of occupancy of a room or unit in a bed and
9 breakfast establishment, hotel, lodging house, short-term rental or motel by an operator on which
10 an excise is imposed pursuant to section 3 or 4 of chapter 64G of the General Laws; or (2) the
11 sale of restaurant meals on which an excise is imposed pursuant to section 2 of chapter 64H of
12 the General Laws or section 2 of chapter 64L of the General Laws.

13

14 (b) Notwithstanding any general or special law to the contrary, no tax shall be remitted to
15 the commonwealth on an exempt commodity or exempt business for the duration of executive
16 order 591; provided, however that the taxpayer shall collect and file notice of said tax; and
17 provided, further that the tax shall be remitted within 365 days after notice by the governor is
18 given that executive order 591 is no longer in effect.

19 (c) Notwithstanding any general or special law to the contrary, no tax shall be remitted to
20 the commonwealth on wages subject to tax pursuant to chapter 62 for the duration of executive
21 order 591; provided, however that the taxpayer shall collect and file notice of said tax; and
22 provided, further that the tax shall be remitted within 365 days after notice by the governor is
23 given that executive order 591 is no longer in effect.