

HOUSE No. 484

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 exempting restaurants from state sales taxes.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Paul K. Frost</i>	<i>7th Worcester</i>	<i>2/19/2021</i>
<i>Norman J. Orrall</i>	<i>12th Bristol</i>	<i>3/9/2021</i>

HOUSE No. 484

By Mr. Frost of Auburn, a petition (accompanied by bill, House, No. 484) of Paul K. Frost and Norman J. Orrall relative to exempting restaurants from certain sales taxes paid during the pandemic. Covid-19 and Emergency Preparedness and Management.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Second General Court
(2021-2022)**

An Act relative to exempting restaurants from state sales taxes.

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. Notwithstanding any general provisions or special laws to the contrary,
2 restaurant owners shall be permitted to keep all collected state sales taxes, except for taxes
3 collected under section 2 of chapter 64L of the general laws, or be reimbursed by the state, if said
4 taxes were paid for the time period of March 15, 2020 to February 3, 2021.