

SENATE No. 1578

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. 1578

By Mr. Moore, a petition (accompanied by bill, Senate, No. 1578) of Michael O. Moore for legislation relative to the taxation of small business in the commonwealth. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninetieth General Court
(2017-2018)**

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 2014
2 Official Edition, is hereby amended by striking out, in line 13, the figure“\$6,000,000” and
3 inserting in place thereof the following figure:- “12,000,000, and; said section is further amended
4 by striking out, in line 19, the figure “6,000,000” and inserting in place thereof the following
5 figure:- “12,000,000, and; further by striking out, in line 19, the figure “9,000,000” and inserting
6 in place thereof the following figure:- “18,000,000”, and further by striking out, in line 21, the
7 following figure “9,000,000” and inserting in place thereof the following figure:- “18,000,000”.

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