

SENATE No. 1999

The Commonwealth of Massachusetts

PRESENTED BY:

Bruce E. Tarr

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 for meals tax relief to promote economic recovery during the COVID State of Emergency.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	
<i>Susannah M. Whipps</i>	<i>2nd Franklin</i>	<i>3/30/2021</i>

SENATE No. 1999

By Mr. Tarr, a petition (accompanied by bill, Senate, No. 1999) of Bruce E. Tarr and Susannah M. Whipps for legislation for meals tax relief to promote economic recovery during the COVID State of Emergency. Revenue.

The Commonwealth of Massachusetts

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

An Act for meals tax relief to promote economic recovery during the COVID State of Emergency.

Whereas, The deferred operation of this act would tend to defeat its purpose, which is to provide financial relief for businesses in the Commonwealth as a result of the outbreak of the 2019 novel coronavirus, also known as COVID-19 , therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

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 or special law to the contrary, businesses that
2 have been in operation in both calendar years 2020 and 2021, but which were closed and
3 prevented from reopening and serving food and beverages until October 5, 2020 due to the
4 Governor’s March 10, 2020 declaration of a state of emergency, and executive orders issued
5 thereunder, shall be exempt from submitting meals tax payments to the department of revenue
6 from October 5, 2020 through December 31, 2022, under the tax imposed for meals sold on site
7 at the retailer's place of business pursuant to chapter 64H of the General Laws. Any city or town
8 that imposes a local option meals tax may still collect that tax during those dates.

9 SECTION 2. The business owner shall report taxable sales revenue to the department to
10 determine the meals tax obligation of the business under chapter 64H for 2020 and years
11 subsequent. The department of revenue shall determine the credit for the given calendar year and
12 shall maintain such records.

13 SECTION 3. The business owner subject to this act who paid meals taxes under chapter
14 64H after October 5, 2020 shall be given a rebate for all meals tax paid. Rebates must be paid
15 within 45 days of the passage of this act. Businesses submitting quarterly payments for meals
16 taxes for calendar years 2021 and 2022 must report meals tax revenue but shall be exempt from
17 making such payments. Provided that said owner submits an affidavit as to reasoning on why
18 their business remain closed after the June 8, 2020 allowable reopening date.