HOUSE DOCKET, NO. FILED ON: 1/13/2009

**HOUSE . . . . . . . . . . . . . . No.**

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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 passage of the accompanying bill:

An Act offering tax relief to communities with taxable businesses.

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2914 OF 2007-2008.]

The Commonwealth of Massachusetts

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**In the Year Two Thousand and Nine**

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

An Act offering tax relief to communities with taxable businesses.

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

Section 6I of Chapter 62 of the General Laws is hereby amended by inserting the following section:--

Chapter 62: Section 6J Tax Credit for Communities Hosting Taxable Businesses

Section 6J. Any community with a population under 20,000 people that hosts businesses, corporations, or organizations that are subject to state sales or meals taxes shall be granted a tax credit in the amount of 0.25 percent of the total amount of sales and meals taxes collected from said establishments within the community, for the previous taxable year, to be used for the purpose of offsetting costs incurred by the community to accommodate the businesses.