

# HOUSE . . . . . No. 2914

By Mr. Frost of Auburn, petition of Paul K. Frost for legislation to provide a tax credit to communities hosting businesses subject to the sales tax or meals tax. Revenue.

## The Commonwealth of Massachusetts

In the Year Two Thousand and Seven.

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:*

- 1 Section 6I of Chapter 62 of the General Laws is hereby amended
- 2 by inserting the following section:—
- 3 Chapter 62. Section 6J Tax Credit for Communities Hosting Tax-
- 4 able Businesses.
- 5 Section 6J. Any community with a population under 20,000
- 6 people that hosts businesses, corporations, or organizations that are
- 7 subject to state sales or meals taxes shall be granted a tax credit in
- 8 the amount of 0.25 percent of the total amount of sales and meals
- 9 taxes collected from said establishments within the community, for
- 10 the previous taxable year, to be used for the purpose of offsetting
- 11 costs incurred by the community to accommodate the businesses.