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The Commonwealth of Massachusetts

HOUSE OF REPRESENTATIVES
STATE HOUSE, BOSTON 02133-1054

Committees:
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August 2, 2021

The Honorable Adam Hinds
The Joint Committee on Revenue, Senate Chair
24 Beacon St. Room 109-E
Boston, MA, 02133

The Honorable Mark Cusack
The Joint Committee on Revenue, House Chair
24 Beacon St. Room 34
Boston, MA 02133

RE: H.2988 *An Act relative to economic recovery for small businesses*

Dear Chairman Hinds, Chairman Cusack, and Esteemed Members of the Committee,

I write today expressing my endorsement of H.2988, *An Act relative to economic recovery for small businesses*. This is a bill that protects our shared and local economies by empowering municipalities to extend an essential tax exemption to deserving local businesses.

In Massachusetts small businesses are indeed a cornerstone. Yet, for their unparalleled importance, the small business experience is too often marked by significant fiscal challenges, which have only magnified by the pandemic and often receive limited policy support. This critical legislation presents an opportunity to positively disrupt this cycle of financial fragility. Above all else, this bill catalyzes advocacy, advocacy of the preservation of local business by effectively enabling municipalities to create a taxation exemption of up to 25 percent for qualifying small businesses. The latter would be Commonwealth-based businesses, which employ up to fifty Commonwealth workers at one location. The authorization of their tax exemption would safeguard the very economy they serve and support the valued workers of our shared state.

Out of the mutual concern for the well-being of local economies and the small businesses that form them, I respectfully request that the committee advance H.2988 with a favorable report.

I thank you for your deliberate and thoughtful review of the legislation before you. Please do not hesitate to contact me directly via email at Jay.Livingstone@mahouse.gov or via phone at (617) 910- 6892 with any areas of clarification.

Respectfully,

A handwritten signature in black ink, appearing to read "Jay Livingstone". The signature is written in a cursive style with a large initial "J" and a prominent flourish at the end.

Jay Livingstone
State Representative
8th Suffolk District