

## **Small Business Relief**

The Baker-Polito Administration today announced administrative tax relief measures for small local businesses which have been impacted by the ongoing COVID-19 outbreak, especially in the restaurant and hospitality sectors. This tax relief includes postponing the collection of regular sales tax, meals tax, and room occupancy taxes that would be due in March, April and May so that they will instead be due on June 20. Additionally, all penalties and interest that would otherwise apply will be waived.

- Businesses that paid less than \$150,000 in regular sales plus meals taxes in the year ending February 29, 2020 will be eligible for relief for sales and meals taxes, and business that paid less than \$150,000 in room occupancy taxes in the year ending February 29, 2020 will be eligible for relief with respect to room occupancy taxes.
- The Department of Revenue is currently drafting emergency regulations to implement these administrative relief measures, and they are expected to be finalized before Friday, March 20, 2020.