



GEOFFREY E. SNYDER  
COMMISSIONER  
REBECCA H. FORTER  
DEPUTY COMMISSIONER

*The Commonwealth of Massachusetts*  
*Department of Revenue*  
*Rulings and Regulations Bureau*  
*P.O. Box 9566*  
*Boston, MA 02114-9566*

**THE COMMONWEALTH OF MASSACHUSETTS**  
**DEPARTMENT OF REVENUE**

**NOTICE OF PUBLIC HEARING**

The Department of Revenue ("DOR") is holding this public hearing remotely. Details and instructions for participating and testifying remotely (such as through a phone line or online connection) at the remote public hearing will be published online at <https://www.mass.gov/service-details/public-hearings-dor> and are included in this notice below. If you plan to testify at the remote hearing, DOR strongly encourages you to register in advance; see below for instructions. DOR encourages you to submit written testimony in addition to, or instead of, providing testimony at the hearing; see below for instructions. Additionally, requests for copies of the proposed regulation will not be accepted in person. Details for obtaining copies of the proposed regulation are set forth below.

Join Zoom Meeting

[https://us02web.zoom.us/j/85979410805?](https://us02web.zoom.us/j/85979410805?pwd=VHRySlZmQzJLSDFoZXBmNC95aHN0dz09)  
[pwd=VHRySlZmQzJLSDFoZXBmNC95aHN0dz09](https://us02web.zoom.us/j/85979410805?pwd=VHRySlZmQzJLSDFoZXBmNC95aHN0dz09)

Meeting ID: 859 7941 0805

Passcode: 963250

Dial by your location

• +1 309 205 3325 US

Find your local number: [https://us02web.zoom.us/j/85979410805?](https://us02web.zoom.us/j/85979410805?pwd=VHRySlZmQzJLSDFoZXBmNC95aHN0dz09)  
[pwd=VHRySlZmQzJLSDFoZXBmNC95aHN0dz09](https://us02web.zoom.us/j/85979410805?pwd=VHRySlZmQzJLSDFoZXBmNC95aHN0dz09)

Pursuant to the provisions of General Laws Chapter 14, Section 6(1), Chapter 30A, Section 2, and Chapter 62C, Section 3, the Commissioner will hold a public hearing on the following proposed regulation:

830 CMR 62C.16B.1: Advance Payments of Sales and Use Tax and Room  
Occupancy Excise

**THE COMMONWEALTH OF MASSACHUSETTS**

**DEPARTMENT OF REVENUE**

Scheduled Hearing Date:

Thursday, January 18, 2024, at 11:00 a.m.

Subject Matter:

830 CMR 62C.16B.1 explains the procedures prescribed by the Commissioner, pursuant to M.G.L. c. 62C, § 16B, for the advance payment of sales and use tax liabilities imposed by M.G.L. c. 64H and M.G.L. c. 64I, including marijuana retail taxes, the room occupancy excise imposed by M.G.L. c. 64G, and the local sales tax on meals imposed by M.G.L. c. 64L filed under M.G.L. c. 62C, § 16(g) and (h). A regulation pertaining to the same subject matter was previously proposed on 11/23/2021. This proposed regulation revises the prior proposed regulation to take into account subsequent legislative changes that provide taxpayers expanded protection from the imposition of penalties for underpayments. In addition, this regulation revises the examples provided in the prior proposed regulation.

Information:

Individuals who notify DOR of their intent to testify at the hearing will be afforded an earlier opportunity to speak. Speakers are strongly encouraged to notify DOR of their intention to testify at the hearing by emailing their full name, mailing address and organization or affiliation, if any to [RulesandRegs@dor.state.ma.us](mailto:RulesandRegs@dor.state.ma.us) by January 17, 2024.

Individuals may also submit written testimony by emailing the Rulings and Regulations Bureau at [RulesandRegs@dor.state.ma.us](mailto:RulesandRegs@dor.state.ma.us).

Please submit electronic testimony as an attached Word document or as text within the body of the email with the name of the regulation in the subject line. All submissions must include the sender's full name, mailing address, and organization or affiliation, if any. Individuals who are unable to submit testimony by email should mail written testimony to the Rulings and Regulations Bureau, Post Office Box 9566, Boston, Massachusetts 02114-9566. Written testimony must be submitted by 5:00 p.m. on January 18, 2024.

Copies of the proposed regulation will be sent electronically via e-mail to practitioners who are on the Rulings and Regulations Bureau's e-mail list. In addition the proposed regulation is posted on the Department of Revenue's Web site at:

<http://www.mass.gov/dor/businesses/help-and-resources/legal-library/regulations/proposedregulations.html>.

*Geoffrey E. Snyder*

Geoffrey E. Snyder  
Commissioner of Revenue

**THE COMMONWEALTH OF MASSACHUSETTS**

**DEPARTMENT OF REVENUE**

592593

Small Business Impact Statement pursuant to G.L. c. 30A, §§ 2 and 3

830 CMR 62C.16B.1 explains the advance payment requirement for certain business tax types under G.L. c. 62C, § 16B. The Department of Revenue (“DOR”) estimates up to 150,000 small businesses may be impacted by this proposed regulation. No projected reporting, record keeping, or other administrative costs directed at small businesses have been identified as required for compliance with the proposed regulation. Additionally, the proposed regulation does not contain design or performance standards directed at small businesses and does not duplicate or conflict with other regulations of DOR. DOR has not identified any regulations of other agencies that conflict with this proposed regulation. And finally, the proposed regulation is likely to neither deter nor encourage the formation of new businesses, small or otherwise, in the Commonwealth.

592593