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

**SENATE . . . . . . . . . . . . . . No.**

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The Commonwealth of Massachusetts

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PRESENTED BY:

**Brian A. Joyce**

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

*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 Creating a sales tax allowance for retail vendors.

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

PETITION OF:

|  |  |
| --- | --- |
| Name: | District/Address: |
| Brian A. Joyce | Norfolk, Bristol and Plymouth |

The Commonwealth of Massachusetts

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

**In the Year Two Thousand and Nine**

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

An Act Creating a sales tax allowance for retail vendors.

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

SECTION 1. Section 3 of chapter 64H of the General Laws, as appearing in the 2006 Official Edition, is hereby amended by inserting after Subsection (a) the following clause:-

(a 1/2) each vendor in the commonwealth shall be entitled to retain 2% of the full amount of the tax imposed by this chapter, but in no event shall the vendor be entitled to keep more than $100.00 per fiscal quarter, as an allowance for collecting taxes on behalf of the commonwealth.