

**HOUSE . . . . . No.**

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**The Commonwealth of Massachusetts**

PRESENTED BY:

**Louis L. Kafka**

*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 relative to sales tax discounts provided to vendors.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Louis L. Kafka	8th Norfolk

[SIMILAR MATTER FILED IN PREVIOUS SESSION  
SEE HOUSE, NO. 2973 OF 2007-2008.]

**The Commonwealth of Massachusetts**

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**In the Year Two Thousand and Nine**

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**AN ACT RELATIVE TO SALES TAX DISCOUNTS PROVIDED TO VENDORS..**

*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 1.

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3           Paragraph (a) of section 3 of Chapter 64H of the General Laws, as appearing in the 2002 Official  
4 Edition, is hereby amended by adding the following paragraph:-

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6           As compensation for accounting for and collecting the tax imposed by this chapter, a vendor  
7 shall be allowed a discount of 2 per cent, 3 per cent, or 4 per cent, depending on the volume of monthly  
8 taxable sales, of the first 3 per cent of the sales tax due in the form of a deduction, provided the amount  
9 due was not delinquent at the time provided for filing the return required by section 16 of chapter 62C.  
10 For purposes of said discount, the following formula shall be in force and effect as follows: 2 per cent  
11 discount if monthly taxable sales are less than \$64,000; 3 per cent discount if monthly sales are at least  
12 \$64,000, but less than \$210,000; or 4 per cent if monthly taxable sales equal or exceed \$210,000.

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