

HOUSE No.

The Commonwealth of Massachusetts

PRESENTED BY:

William M. Straus, John J. Binienda

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 providing for a certain exemption from the sales tax.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
William M. Straus	10th Bristol
John J. Binienda	17th Worcester

[SIMILAR MATTER FILED IN PREVIOUS SESSION
SEE HOUSE, NO. 2876 OF 2007-2008.]

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT PROVIDING FOR A CERTAIN EXEMPTION FROM THE SALES TAX.

Whereas, The deferred operation for this act would tend to defeat its purpose, which is forthwith to make , therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

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. Notwithstanding any general or special law to the contrary, for the days of August 14, 2010 and August
2 15, 2010, an excise shall not be imposed upon non-business sales at retail in the commonwealth of tangible
3 personal property, as defined in section 1 of chapter 64H of the General Laws, but for the purposes of this act,
4 tangible personal property shall not include telecommunications, tobacco products subject to the excise imposed
5 by chapter 64C of the General Laws, gas, steam, electricity, motor vehicles, motorboats, meals, or a single item
6 whose price is in excess of \$2,500.

7

8 SECTION 2. Notwithstanding any general or special law to the contrary, for the days of August 14, 2010 and August
9 15, 2010, a vendor in the commonwealth shall not add to the sales price or collect from any non-business
10 purchaser an excise upon sales at retail of tangible personal property, as defined in section 1 of chapter 64H of the
11 General Laws. The commissioner of revenue shall not require any vendor to collect and pay excise upon sales at
12 retail of tangible personal property purchased on August 14, 2010 and August 15, 2010. Any excise erroneously or
13 improperly collected during the days of August 14, 2010 and August 15, 2010 shall be remitted to the department
14 of revenue. This section shall not apply to the sale of telecommunications, tobacco products subject to the excise
15 imposed by chapter 64C of the General Laws, gas, steam, electricity, motor vehicles, motorboats, meals, or any
16 single item whose price is in excess of \$2,500.

17

18 SECTION 3. Reporting requirements imposed upon vendors of tangible personal property, by law or by regulation,
19 including, but not limited to, the requirements for filing returns required by chapter 62C of the General Laws, shall
20 remain in effect for sales for the days of August 14, 2010 and August 15, 2010.

21

22 SECTION 4. On or before December 31, 2010, the commissioner of revenue shall certify to the comptroller the
23 amount of sales tax forgone, as well as new revenue raised from personal and corporate income taxes and other
24 sources, because of this act. The commissioner shall issue a report, detailing by fund the amounts under general
25 and special laws governing the distribution of revenues under chapter 64H of the General Laws which would have
26 been deposited in each fund, without this act.

27

28 SECTION 5. The commissioner of revenue shall issue instructions or forms, or promulgate rules or regulations,
29 necessary for the implementation of this act.

30

31 SECTION 6. Eligible sales at retail of tangible personal property under sections 1 and 2 are restricted to those
32 transactions occurring on August 14, 2010 and August 15, 2010. Transfer of possession of or payment in full for
33 the property shall occur on 1 of those days, and prior sales or layaway sales are ineligible.

34

35