

SENATE No.

The Commonwealth of Massachusetts

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:

Brian A. Joyce

DISTRICT/ADDRESS:

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:

- 1 SECTION 1. Section 3 of chapter 64H of the General Laws, as appearing in the 2006 Official Edition, is
- 2 hereby amended by inserting after Subsection (a) the following clause:-
- 3 (a ¹/₂) each vendor in the commonwealth shall be entitled to retain 2% of the full amount of the tax
- 4 imposed by this chapter, but in no event shall the vendor be entitled to keep more than \$100.00 per
- 5 fiscal quarter, as an allowance for collecting taxes on behalf of the commonwealth.
- 6