

SENATE No.

The Commonwealth of Massachusetts

PRESENTED BY:

Brown, Scott (SEN)

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 to reduce the state tax disparity on domestically manufactured or produced goods relative to foreign-manufactured or produced goods

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Brown, Scott (SEN)	Norfolk, Bristol and Middlesex
Mr. Tisei	Middlesex and Essex
Mr. Tarr	First Essex and Middlesex
Mr. Hedlund	Plymouth and Norfolk

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT TO REDUCE THE STATE TAX DISPARITY ON DOMESTICALLY MANUFACTURED
OR PRODUCED GOODS RELATIVE TO FOREIGN-MANUFACTURED OR PRODUCED GOODS.

*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. Chapter 64H of the General Laws, as appearing in the 2006 Official
2 Edition, is hereby amended by inserting after section 6 the following section:-

3 Section 6A. (a) A vendor shall rebate to a purchaser, at the time of sale, a portion of the excise
4 imposed by this chapter in the amount equal to 2 percent of the gross receipts of the vendor for
5 sales at retail of tangible personal property that have labeled as all or virtually all manufactured
6 in the United States of America in accordance with U.S.C. 15 § 45a

7 (b) Except as provided in paragraph (c) of Section 3 of this chapter, the rebate shall be paid by the
8 vendor to the purchaser and each vendor in the commonwealth shall subtract the rebate from the
9 full amount of the tax imposed by this chapter and shall collect from the purchaser the remaining
10 amount of tax or an amount equal as nearly as possible or practicable to the average equivalent
11 thereof.

12 (c) Upon each sale of tangible personal property eligible for the rebate under this section, the
13 amount of the rebate collected by the purchaser from the vendor shall be stated and charged
14 separately from the sales price and sales tax and shown separately on any record thereof at the
15 time the sale is made or on any evidence of sale issued or used by the vendor; provided,
16 however, that in the instance of the sale of alcoholic beverages for on premise consumption, the
17 tax collected need not be stated separately.